



COMPUTING COUNTY OFFICIAL SALARIES FOR 2016

ACCG
191 Peachtree Street, N.E.
Suite 700
Atlanta, Georgia 30303
(404) 522-5022
www.accg.org

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INTRODUCTION

This guidebook is published annually by the Association County Commissioners of Georgia (ACCG) to assist counties in calculating salaries of certain county officials, as well as state officials who receive supplements to their salary by the county. The procedure set forth in this guidebook has been reviewed and approved by the Constitutional Officers' Association of Georgia, the Magistrate Council of Georgia, and ACCG.

GENERAL PRINCIPLES

In general, commissioners have no ability to set salaries for other officials. The General Assembly sets the salaries either by state law or through local legislation. For counties that have local legislation establishing salaries, salaries for the positions affected by the local legislation must be initially computed according to both the local legislation and according to the state minimum salary. The officials are paid according to the higher of the two calculations.

Although there may be some differences among the procedures to be followed for calculating minimum salaries for different officials under general law, there are a few principles that tend to be the same:

- First, there is usually a base salary based upon population. In most cases, the latest population estimate from the Georgia Department of Community Affairs should be used (see APPENDIX D). However, if the population has decreased since the 2010 U.S. census (see APPENDIX E) or the 2000 U.S. census (see APPENDIX F) bringing the official into a population bracket with a lower base salary, then the official is entitled to receive the base salary of the previous census in the higher population bracket so long as that official is in office.¹ The right to the higher base salary is personal to the county official, not the position.
- Second, there are state mandated supplements to which an officer may be entitled that must be added.
- Third, depending upon the number of completed terms, the official may receive an increase based upon longevity.² Each official's longevity increase depends upon the number of terms he or she has completed. A newly elected official is not entitled to a longevity increase, unless he or she completed a full term previously during years that longevity was awarded. Longevity increases are personal to the county official, not the position.
- Fourth, in any given year, the General Assembly may approve a cost of living adjustment (COLA) that increases the base salaries, state mandated supplements and longevity. The county officials' salaries must be increased by all of the COLAs awarded since the last time the General Assembly revised the base salaries. A newly elected official is entitled to all of the previously granted COLAs even though he or she was not in office at the time that the COLA was awarded. Unlike longevity increases, these COLAs go with the position, not the person.

- Fifth, if there is any local legislation applicable to a county official, the salary provided for by the local legislation must be calculated and compared to the state minimum salary. The official is entitled to the higher of the two salaries.
- Sixth, if the county commissioners wish to provide additional compensation to an official, they generally may do so. The local supplement is any amount paid over and above the state minimum salary (i.e., base salary plus state mandated supplement(s) plus longevity increase (if any) plus COLA). However, once a local supplement is given, it cannot be taken away during an official's four-year term of office. If an official is re-elected, the commissioners could reduce or eliminate a supplement for the new term — but that decision must be made before the new term begins.
- Finally, county officials paid according to the minimum salary statutes must be paid in equal monthly installments.³ Even though the entire county workforce may be paid weekly, bi-weekly or semi-monthly, the commissioners have no authority to pay these county officials at any other interval.⁴

For questions or interpretations on computing salaries, please contact your county attorney.

COUNTY COMMISSIONERS SALARIES FOR 2016

Salaries for county commissioners and elected CEOs are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014.

How to compute salaries for 2016:

Step 1: Base Salary. For members of boards of commissioners and elected CEOs, start with the applicable base salary. The base salary may have been set by local legislation or through the home rule procedures described below. For more information on local legislation, please see page 31. Sole commissioners, on the other hand, may receive the same minimum base salary as the sheriff of their county, the salary set by local legislation, or the salary set according to the home rule procedure.⁵

Step 2: Add Training Supplement. County commissioners who have received a notice of completion from the Carl Vinson Institute of Government indicating that they have completed the certified county commissioner training are entitled to a supplement of \$100.00 per month or \$1,200.00 per year in addition to their base salary from Step 1.⁶

Please Note: Only a commissioner who has been designated as a certified county commissioner by the Carl Vinson Institute for Government is eligible for this supplement. Credit is not given for other training programs or for years of service.

Step 3: Add 2002 COLA. The 2002 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, by 3.5%. This COLA is added regardless of when the commissioner first took office.⁷

Step 4: Add 2003 COLA. The 2003 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, and the 2002 COLA by 2.25%. This COLA is added regardless of when the commissioner first took office.⁸

Reminder: There is no 2004 COLA.

Step 5: Add 2005 COLA. The 2005 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, the 2002 COLA and the 2003 COLA by 2.00%. However, the resulting adjustment cannot exceed \$1,600. This COLA is added regardless of when the commissioner first took office.⁹

Step 6: Add 2006 COLA. The 2006 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, the 2002 COLA, the 2003 COLA and the 2005 COLA by 2.00%. This COLA is added regardless of when the commissioner first took office.¹⁰

Step 7: Add 2007 COLA. The 2007 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA and the 2006 COLA by 2.89%. This COLA is added regardless of when the commissioner first took office.¹¹

Step 8: Add 2008 COLA. The 2008 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA and the 2007 COLA by 3.00%. This COLA is added regardless of when the commissioner first took office.¹²

Reminder: There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

Step 9: Add 2015 COLA. The 2015 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA, the 2007 COLA, and the 2008 COLA by 1%. This COLA is added regardless of when the commissioner first took office.¹³

Step 10: Add 2016 COLA. The 2016 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA, the 2007 COLA, the 2008 COLA, and the 2015 COLA by 1%. This COLA is added regardless of when the commissioner first took office.¹⁴

Step 11: Add Longevity. Beginning January 1, 2007, commissioners became entitled to longevity increases in compensation.¹⁵ First, look at the county's local legislation to see whether the commissioners are elected to two-year terms, four-year terms or six-year terms. While most commissioners are elected to four-year terms, there are some counties where commissioners only serve for two years and others where commissioners serve for six years.

Commissioners Serving Two-Year Terms. Commissioners serving two-year terms are entitled to an increase of 1.25% for each term completed after December 31, 2004. The maximum longevity increase is 6.25% for commissioners who have completed at least five terms since 2005.

Commissioners Serving Four-Year Terms. Commissioners serving four-year terms are entitled to an increase of 2.50% for each term completed after December 31, 2004. The maximum longevity increase is 7.5% for commissioners who have completed at least three terms since 2005.

Commissioners Serving Six-Year Terms. Commissioners serving six-year terms are entitled to an increase of 3.75% for each term completed after December 31, 2004. The maximum longevity increase is 7.5% for commissioners who have completed at least two terms since 2005.

SETTING SALARIES THROUGH HOME RULE AUTHORITY

Unless otherwise provided in a local act of the General Assembly, there is only one way that county commissioners may set their own compensation, expenses and expense allowances – through the home rule procedure explained below:¹⁶

Notice. Before deciding to increase compensation, the board of commissioners or sole commissioner must place a notice in the legal organ once a week for three consecutive weeks prior to taking action on the increase. The notice must specify the fiscal impact of the compensation increase.¹⁷

Decision before Qualifying. In order to increase compensation, the commissioners must make the decision to increase compensation *before* the first day of the qualifying period for candidates for election to the county governing authority. In other words, the commissioners must make the decision to increase salary before April 25, 2016.¹⁸ Any increase will be effective on January 1st of the following year.¹⁹

If the commissioners want to set their own salary, they must do so before April 25, 2016.²⁰ If a timely decision to increase compensation is made and advertised as required, the higher compensation will become effective on January 1, 2017.

If the commissioners do not use the home rule procedure to increase their salary and expenses, the only other alternative is to request the county's legislators to pass a local act increasing their salary or expenses. Any increase would be established in the local act. It would be effective upon signature by the Governor or any other date specified in the act.

**CORONERS
MINIMUM SALARY FOR 2016**

CORONERS IN COUNTIES WITH A POPULATION OF 35,000 OR MORE

Coroners in counties with a population of 35,000 or more are entitled to be paid the death investigation fee or compensation established by local legislation, if any. If the coroner is paid an annual salary, he or she is not entitled to death investigation fees.²¹ If local legislation establishing compensation for the coroner has been enacted, the coroner may decide whether to be paid the salary specified in the local legislation or the death investigation fee. The coroner must give the commissioners notice of the decision to change his or her method compensation in writing no later than October 1 in order for compensation change to become effective on the next January 1.²²

The death investigation fee is \$175 where no jury is impaneled or \$250 per death investigation when a jury is impaneled.²³

CORONERS IN COUNTIES WITH A POPULATION OF 34,999 OR LESS

Coroners in counties with a population less than 35,000 are entitled to a minimum salary plus death investigation fees. The death investigation fee is \$175 where no jury is impaneled or \$250 per death investigation when a jury is impaneled.²⁴

Minimum salaries for coroners in counties with a population of less than 35,000 are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. To compute state minimum salaries for coroners, follow these steps:

Step 1: Establish the Base Salary. For coroners in counties with a 2010 population of 34,999 or less, start with the annual base salary for coroner shown in the “Schedule of Base Salaries” using the county’s population reported in the 2010 census (APPENDIX E).²⁵ If the county’s population decreased since the 2000 census (APPENDIX F), bringing the coroner into a population bracket with a lower base salary, then the coroner is entitled to receive the base salary in the higher population bracket so long as that he or she is in office.²⁶

Schedule of Base Salaries

Population	Base Salary
0 – 11,889	\$1,200.00
11,890 – 19,999	\$2,400.00
20,000 – 34,999	\$3,600.00

Step 2: Longevity. Coroners are entitled to a longevity increase at the rate of 5% for each complete 4-year term served after December 31, 2000. For 2016, the maximum

longevity increase is 20% for coroners that have completed four or more full terms of office since December 31, 2000.²⁷

Step 3: Add 2002 COLA. The 2002 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, by 3.5%. This COLA is added regardless of when the coroner first took office.²⁸

Step 4: Add 2003 COLA. The 2003 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, and the 2002 COLA by 2.25%. This COLA is added regardless of when the coroner first took office.²⁹

Reminder: There is no 2004 COLA.

Step 5: Add 2005 COLA The 2005 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, the 2002 COLA and the 2003 COLA by 2.00%. It, however, cannot exceed \$1,600.³⁰ This COLA is added regardless of when the coroner first took office.³¹

Step 6: Add 2006 COLA. The 2006 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, the 2002 COLA, the 2003 COLA and the 2005 COLA by 2.00%.³² This COLA is added regardless of when the coroner first took office.³³

Step 7: Add 2007 COLA. The 2007 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA and the 2006 COLA by 2.89%.³⁴ This COLA is added regardless of when the coroner first took office.³⁵

Step 8: Add 2008 COLA. The 2008 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA, and the 2007 COLA by 3.00%.³⁶ This COLA is added regardless of when the coroner first took office.³⁷

Reminder: There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

Step 9: Add 2015 COLA. The 2015 cost of living adjustment is determined by multiplying the base salary plus longevity increases if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA, the 2007 COLA, and the 2008 COLA by 1%.³⁸

Step 10: Add 2016 COLA. The 2016 cost of living adjustment is determined by multiplying the base salary plus longevity increases if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA, the 2007 COLA, the 2008 COLA, and the 2015 COLA by 1%.³⁹

Step 11: Add Local Supplement (If Any). County commissioners are authorized, but not required, to provide local supplements to coroners in addition to the minimum

compensation provided by state or local law. However, once a local supplement is given, it may not be reduced or eliminated during the coroner's term of office. Local supplements are not subject to longevity increases and COLA, unless granted by the county commissioners.⁴⁰

Step 12: Compare to Local Legislation. Many coroners' salaries are governed by local acts of the legislature rather than statewide minimum salary law. In general, a coroner is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount calculated in Step 10, then the coroner is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount calculated in Step 10, then the coroner is entitled to the amount in Step 10.⁴¹ For more information on local legislation, please see page 31.

DEPUTY CORONERS

Each coroner is required to appoint at least one deputy coroner.⁴² If the coroner desires additional deputy coroners, he or she must obtain the approval of the county governing authority.⁴³

Deputy Coroners in Counties with a Population of 35,000 or More

If the coroner is not paid a salary set by local legislation, then the deputy coroner is entitled to the \$175 or \$250 death investigation fee (depending upon whether a jury is impaneled) for each investigation. However, if the coroner is paid a salary pursuant to local legislation, then the deputy coroner is not entitled to the death investigation fee, unless otherwise specified by local legislation.⁴⁴

Deputy Coroners in Counties with a Population of 34,999 or Less

The state law is not clear on the compensation for deputy coroners in counties of 34,999 or less where the coroner is paid a salary pursuant to the minimum salary law.⁴⁵ The county attorney should be consulted to determine the appropriate compensation for deputy coroners in counties with a population of 34,999 or less.

OPTIONAL EXPENSE ALLOWANCE

County commissioners in counties with a population of less than 34,999 in 2010 are authorized, but not required, to provide a monthly expense allowance to the coroner of \$50 per month. It is in the discretion of the county commissioners to provide this expense allowance. However, the expense allowance is in addition to any other salary, fees or expenses required by law.⁴⁶ For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

Optional Expense Allowance Schedule

2010 Population	Minimum Monthly Expense Allowance
0 – 34,999	\$50.00

MAGISTRATES MINIMUM SALARY FOR 2016

Minimum salaries for elected and appointed magistrate judges are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. To compute state minimum magistrates' salaries, follow these steps:

Step 1: Establish the Base Salary. Start with the annual base salary for the magistrate shown in the “Schedule of Base Salaries” using the county's population reported in the census estimate in APPENDIX D.⁴⁷ However, if the county's population decreased since the 2010 census (APPENDIX E) or 2000 census (APPENDIX F), bringing the magistrate into a population bracket with a lower base salary, then the magistrate is entitled to receive the base salary of the previous census in the higher population bracket so long as that official is in office.⁴⁸

For Full-time Chief Magistrates. For those chief magistrates who regularly perform the duty of magistrate at least 40 hours per week, use the base salary in the schedule.⁴⁹

For Part-time Chief Magistrates. For those chief magistrates who regularly perform the duty of magistrate less than 40 hours per week, use the hourly equivalent of the schedule multiplied by the actual number of hours worked. The chief magistrate must certify the actual number of hours worked to the county governing authority.⁵⁰

For Full-time Magistrates Who Are Not Chief Magistrates. For those individuals who perform the duties of a magistrate judge at least 40 hours per week, use 90% of the base salary according to population or \$46,217.52 per year (i.e., \$3,851.46 per month), whichever is less.⁵¹

For Part-time Magistrates Who Are Not Chief Magistrates and On-call Magistrates. For those individuals appointed as magistrates who perform the duty of magistrate judge less than 40 hours per week, use 90% of the base salary according to population or \$22.22 per hour, whichever is less. However, if the part-time magistrate is paid \$22.22 per hour, they must be paid at least \$7,110.96 per year (or \$592.58 per month). The chief magistrate must certify the number of hours worked by the part-time magistrates to the county governing authority.⁵²

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.92
11,890 — 19,999	\$46,408.38
20,000 — 28,999	\$49,721.70
29,000 — 38,999	\$53,035.03
39,000 — 49,999	\$56,352.46
50,000 — 74,999	\$63,164.60
75,000 — 99,999	\$67,800.09
100,000 — 149,999	\$72,434.13
150,000 — 199,999	\$77,344.56
200,000 — 249,999	\$84,458.82
250,000 — 299,999	\$91,682.66
300,000 — 399,999	\$101,207.60
400,000 — 499,999	\$105,316.72
500,000 or more	\$109,425.84

Step 2: Add Statutory Supplement. If the magistrate also serves as clerk to the magistrate court, add \$3,883.08 per year.⁵³

Step 3: Add Longevity. Elected, appointed, fulltime and part-time magistrates are entitled to longevity increases if they have served at least one full 4-year term after December 31, 1995. To figure the amount of the longevity increase, first determine the total of 4-year terms that were completed by the magistrate since 1995 and multiply the number of terms by 5%. Then, multiply the base salary plus the statutory supplement, if it applies, by the applicable rate of increase. For 2016, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term magistrate to a maximum of 25% for one who has completed five or more terms of office.⁵⁴

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by multiplying the base salary plus the supplement (if applicable) and longevity (if applicable) by 2.89%. This COLA is added regardless of when the magistrate first took office.⁵⁵

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by multiplying the base salary plus the supplement (if applicable), longevity (if applicable) and the 2007 COLA by 3.00%. This COLA is added regardless of when the magistrate first took office.⁵⁶

Reminder: There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

Step 6: Add 2015 COLA. The 2015 cost of living adjustment is determined by multiplying the base salary plus the supplement (if applicable), longevity (if applicable),

the 2007 COLA and the 2008 COLA by 1%. This COLA is added regardless of when the magistrate first took office.⁵⁷

Step 7: Add 2016 COLA. The 2016 cost of living adjustment is determined by multiplying the base salary plus the supplement (if applicable), longevity (if applicable), the 2007 COLA, the 2008 COLA and the 2015 COLA by 1%. This COLA is added regardless of when the magistrate first took office.⁵⁸

Step 8: Add Local Supplement (If Any). County commissioners are authorized, but not required, to provide local supplements to the magistrate in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the magistrate's term of office. Local supplements are not subject to longevity increases or COLA, unless granted by the county commissioners.⁵⁹

Final Step: Compare to Local Legislation. Many magistrates' salaries are governed by local acts of the legislature rather than statewide minimum salary law. In general, a magistrate is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount in Step 7, then the magistrate is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount in Step 7, then the magistrate is entitled to the amount in Step 7.⁶⁰ For more information about salaries set by local legislation, please see page 31.

Note: Magistrates are required to be paid in equal monthly installments.⁶¹

OPTIONAL EXPENSE ALLOWANCE

County commissioners are authorized, but not required, to provide a monthly expense allowance to the magistrate and the clerk of the magistrate court based upon population as determined by the 2010 census. The minimum amounts are listed in the Optional Expense Allowance Schedule below. It is in the discretion of the county commissioners to provide this expense allowance. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law.⁶² For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

Optional Expense Allowance Schedule

Population	Minimum Monthly Expense Allowance
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

PROBATE JUDGES MINIMUM SALARY FOR 2016

Minimum salaries for probate judges are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. To compute state minimum probate judges' salaries, follow these steps:

Step 1: Establish the Base Salary. Start with the annual base salary for the probate judge shown in the “Schedule of Base Salaries” using the county's population reported in latest population estimate from the Georgia Department of Community Affairs (see APPENDIX D). However, if the population has decreased since the 2010 U.S. census (see APPENDIX E) or the 2000 U.S. census (see APPENDIX F) bringing the probate judge into a population bracket with a lower base salary, then the probate judge is entitled to receive the base salary of the previous census in the higher population bracket so long as that probate judge is in office.⁶³

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.92
11,890 — 19,999	\$46,408.38
20,000 — 28,999	\$49,721.70
29,000 — 38,999	\$53,035.03
39,000 — 49,999	\$56,352.46
50,000 — 74,999	\$63,164.60
75,000 — 99,999	\$67,800.09
100,000 — 149,999	\$72,434.13
150,000 — 199,999	\$77,344.56
200,000 — 249,999	\$84,458.82
250,000 — 299,999	\$91,682.66
300,000 — 399,999	\$101,207.60
400,000 — 499,999	\$105,316.72
500,000 or more	\$109,425.84

Step 2: Add Statutory Supplements. Add any of the supplements listed below to which the probate judge is entitled, if applicable:

- + \$3,883.08 per year for conducting elections⁶⁴
- + \$4,852.92 per year for traffic cases⁶⁵

Note: The supplements for serving as magistrate or clerk to magistrate court are addressed in Steps 9 through 15 below.⁶⁶

Step 3: Add Longevity. First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the probate judge since 1977 and multiply the number

of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplements for serving as election superintendent or hearing traffic cases by the applicable rate of increase. For 2016, the rate of the longevity increase ranges (in 5% increments) from 0% for first-term probate judges to a maximum of 45% for those who have completed nine or more terms of office.⁶⁷

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by multiplying the base salary plus applicable statutory supplements and longevity by 2.89%. This COLA is added regardless of when the probate judge first took office.⁶⁸

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the probate judge first took office.⁶⁹

Reminder: There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

Step 6: Add 2015 COLA. The 2015 COLA cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, the 2007 COLA, the 2008 COLA by 1%. This COLA is added regardless of when the probate judge took office.⁷⁰

Step 7: Add 2016 COLA. The 2016 COLA cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, the 2007 COLA, the 2008 COLA, and the 2015 COLA by 1%. This COLA is added regardless of when the probate judge took office.⁷¹

Step 8: Add Local Supplement (If Any). County commissioners are authorized, but not required, to provide local supplements to the probate judge in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the probate judge's term of office. Local supplements are not subject to longevity and COLA unless granted by the county commissioners.⁷²

ADDITIONAL COMPENSATION FOR PROBATE JUDGE SERVING AS MAGISTRATE OR CLERK TO MAGISTRATE COURT

Step 9: Add Magistrate Supplement. If the probate judge also serves as chief magistrate or magistrate, add \$11,642.54 as adjusted by Steps 10 through 15.⁷³

Step 10: Add Longevity. First, determine the total of complete 4-year terms where the term was completed after 1999 and multiply the number of terms by 5%. To figure the amount of the longevity increase to the supplement for serving as magistrate, multiply the additional supplement in Step 9 by the applicable rate of increase. For 2016, the rate of longevity increase ranges (in 5% increments) from 0% for first-term

magistrates to a maximum of 20% for those who have completed four or more terms of office.⁷⁴

Step 11: Add 2007 COLA. The 2007 cost of living adjustment to the magistrate supplement is determined by multiplying the supplement in Step 9 plus longevity by 2.89%. This COLA is added regardless of when the probate judge first took office.⁷⁵

Step 12: Add 2008 COLA. The 2008 cost of living adjustment to the magistrate supplement is determined by multiplying the supplement in Step 9, plus longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the probate judge first took office.⁷⁶

Reminder: There is no COLA for 2009, 2010, 2011, 2012 2013, or 2014.

Step 13: Add 2015 COLA. The 2015 cost of living adjustment to the magistrate supplement is determined by multiplying the supplement in step 9 plus applicable longevity, the 2007 COLA, and the 2008 COLA by 1%. This COLA is added regardless of when the probate judge first took office. ⁷⁷

Step 14: Add 2016 COLA. The 2016 cost of living adjustment to the magistrate supplement is determined by multiplying the supplement in step 9 plus applicable longevity, the 2007 COLA, the 2008 COLA, and the 2015 COLA by 1%. This COLA is added regardless of when the probate judge first took office. ⁷⁸

Step 15: Add Magistrate Court Clerk Supplement (If Applicable). If the probate judge serves as the magistrate and also serves as the clerk to the magistrate court, then add \$3,883.08. However, note that a probate judge serving as magistrate and as clerk to the magistrate court is not entitled to a longevity or COLA increase to the supplement for serving as clerk to the magistrate court.⁷⁹

Final Step: Compare to Local Legislation. Many probate judges' salaries are governed by local acts of the legislature rather than statewide minimum salary law. In general, a probate judge is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount established under this procedure, then the probate judge is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount in this procedure, then the probate judge is entitled to the amount in this procedure.⁸⁰ For more information about salaries set by local legislation, please see page 31.

Note: Probate Judges are required to be paid in equal monthly installments.⁸¹

OPTIONAL EXPENSE ALLOWANCE

County commissioners are authorized, but not required, to provide a monthly expense allowance to the probate judge based upon population as determined by the 2010 census. The minimum amounts are listed in the Optional Expense Allowance Schedule below. It is in the discretion of the county commissioners to provide this expense

allowance. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law.⁸² For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

Optional Expense Allowance Schedule

Population	Minimum Monthly Expense Allowance
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

SHERIFFS MINIMUM SALARY FOR 2016

Minimum salaries for sheriffs are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. To compute state minimum sheriffs' salaries, follow these steps:

Step 1: Establish the Base Salary. Start with the annual base salary for the sheriff shown in the “Schedule of Base Salaries” using the county’s population latest population estimate from the Georgia Department of Community Affairs (see APPENDIX D). However, if the population has decreased since the 2010 U.S. census (see APPENDIX E) or the 2000 U.S. census (see APPENDIX F) bringing the sheriff into a population bracket with a lower base salary, then the sheriff is entitled to receive the base salary of the previous census in the higher population bracket so long as that sheriff is in office.⁸³

Schedule of Base Salaries

Population	Base Salary
0 – 5,999	\$42,045.88
6,000 – 11,889	\$46,917.92
11,890 – 19,999	\$53,880.12
20,000 – 28,999	\$59,328.83
29,000 – 38,999	\$64,776.16
39,000 – 49,999	\$70,227.59
50,000 – 74,999	\$75,674.90
75,000 – 99,999	\$78,247.21
100,000 – 149,999	\$80,819.51
150,000 – 199,999	\$83,695.91
200,000 – 249,999	\$86,592.30
250,000 – 299,999	\$94,759.02
300,000 – 399,999	\$105,822.14
400,000 – 499,999	\$109,931.24
500,000 or more	\$114,040.36

Step 2: Add Statutory Supplement. If the sheriff serves the state, juvenile, magistrate or other courts, add at least \$3,883.08 per year.⁸⁴ The sheriff is limited to one statutory supplement increase even where the sheriff serves more than one additional court.

Step 3: Add Longevity. First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the sheriff since 1977 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplements by the applicable rate of increase. For 2016, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term sheriff to a maximum of 45% for one who has completed nine or more terms of office.⁸⁵

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by multiplying the base salary plus the applicable supplement and longevity by 2.89%. This COLA is added regardless of when the sheriff first took office.⁸⁶

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by multiplying the base salary plus the applicable supplement, longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the sheriff first took office.⁸⁷

Reminder: There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

Step 6: Add 2015 COLA. The 2015 cost of living adjustment is determined by multiplying the base salary plus applicable supplement, applicable longevity, the 2007 COLA, and the 2008 COLA by 1%. This COLA is added regardless of when the sheriff first took office.⁸⁸

Step 7: Add 2016 COLA. The 2016 cost of living adjustment is determined by multiplying the base salary plus applicable supplement, applicable longevity, the 2007 COLA, the 2008, and the 2015 COLA by 1%. This COLA is added regardless of when the sheriff first took office.⁸⁹

Step 8: Add Local Supplement (If Any). County commissioners are authorized, but not required, to provide local supplements to the sheriff in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the sheriff's term of office. Local supplements are not subject to longevity and COLA unless otherwise granted by the county commissioners.⁹⁰

Final Step: Compare to Local Legislation. Many sheriffs' salaries are governed by local acts of the legislature rather than statewide minimum salary law. In general, a sheriff is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount in Step 8, then the sheriff is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount in Step 8, then the sheriff is entitled to the amount in Step 8.⁹¹ For more information about salaries set by local legislation, please see page 31.

Note: Sheriffs are required to be paid in equal monthly installments.⁹²

OPTIONAL EXPENSE ALLOWANCE

County commissioners are authorized, but not required, to provide a monthly expense allowance to the sheriff based upon population as determined by the 2010 census. The minimum amounts are listed in the Optional Expense Allowance Schedule below. It is in the discretion of the county commissioners to provide this expense allowance. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law.⁹³ For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

Optional Expense Allowance Schedule

Population	Minimum Monthly Expense Allowance
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

SUPERIOR COURTS CLERKS MINIMUM SALARY FOR 2016

Minimum salaries for clerks of superior court are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013 or 2014. To compute state minimum clerk of superior court salaries, follow these steps:

Step 1: Establish the Base Salary. Start with the annual base salary for the clerk of superior court shown in the “Schedule of Base Salaries” using the county’s latest population estimate from the Georgia Department of Community Affairs (see APPENDIX D). However, if the population has decreased since the 2010 U.S. census (see APPENDIX E) or the 2000 U.S. census (see APPENDIX F) bringing the superior court clerk into a population bracket with a lower base salary, then the superior court clerk is entitled to receive the base salary of the previous census in the higher population bracket so long as that superior court clerk is in office.⁹⁴

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.92
11,890 — 19,999	\$46,408.38
20,000 — 28,999	\$49,721.70
29,000 — 38,999	\$53,035.03
39,000 — 49,999	\$56,352.46
50,000 — 74,999	\$63,164.60
75,000 — 99,999	\$67,800.09
100,000 — 149,999	\$72,434.13
150,000 — 199,999	\$77,344.56
200,000 — 249,999	\$84,458.82
250,000 — 299,999	\$91,682.66
300,000 — 399,999	\$101,207.60
400,000 — 499,999	\$105,316.72
500,000 or more	\$109,425.84

Step 2: Add Statutory Supplements. Add any of the supplements listed below to which the clerk of superior court is entitled if applicable:

- + At least \$3,883.08 per year for serving as clerk to juvenile court⁹⁵
- + At least \$3,883.08 per year for serving as clerk to state court⁹⁶
- + At least \$3,883.08 per year for serving as clerk to magistrate court⁹⁷
- + At least \$3,883.08 per year for providing jury management⁹⁸

Step 3: Add Longevity. First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the clerk since 1977 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplements by the applicable rate of increase. For 2016, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term clerk to a maximum of 45% for one who has completed nine or more terms of office.⁹⁹

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by multiplying the base salary plus applicable supplements and longevity by 2.89%. This COLA is added regardless of when the clerk first took office.¹⁰⁰

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the clerk first took office.¹⁰¹

Reminder: There is no COLA for 2009, 2010, 2011, 2012, 2013 or 2014.

Step 6: Add the 2015 COLA. The 2015 COLA cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, the 2007 COLA, and the 2008 COLA by 1%. This COLA is added regardless of when the clerk took office.¹⁰²

Step 7: Add the 2016 COLA. The 2016 COLA cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, the 2007 COLA, the 2008 COLA, and the 2015 COLA by 1%. This COLA is added regardless of when the clerk took office.¹⁰³

Step 8: Add Local Supplement (If Any). County commissioners are authorized, but not required, to provide local supplements to the clerk of superior court in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the clerk of superior court's term of office. Local supplements are not subject to longevity and COLA unless granted by the county commissioners.¹⁰⁴

Final Step: Compare to Local Legislation. Many clerks of superior court salaries are governed by local acts of the legislature rather than statewide minimum salary law. In general, a clerk of superior court is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount in Step 8, then the clerk of superior court is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount in Step 8, then the clerk of superior court is entitled to the amount in Step 8.¹⁰⁵ For more information about salaries set by local legislation, please see page 31.

Note: Superior court clerks are required to be paid in equal monthly installments.¹⁰⁶

OPTIONAL EXPENSE ALLOWANCE

County commissioners are authorized, but not required, to provide a monthly expense allowance to the clerk of superior court based upon population as determined by the 2010 census. The minimum amounts are listed in the Optional Expense Allowance Schedule below. It is in the discretion of the county commissioners to provide this expense allowance. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law.¹⁰⁷ For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

Optional Expense Allowance Schedule

Population	Minimum Monthly Expense Allowance
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

TAX COMMISSIONERS MINIMUM SALARY FOR 2016

Minimum salaries for tax commissioners are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013 or 2014. To compute state minimum tax commissioners' salaries, follow these steps:

Step 1: Establish the Base Salary. Start with the annual base salary for the tax commissioner shown in the “Schedule of Base Salaries” using the latest population estimate for the county from the Georgia Department of Community Affairs (see APPENDIX D). However, if the population has decreased since the 2010 U.S. census (see APPENDIX E) or the 2000 U.S. census (see APPENDIX F) bringing the tax commissioner into a population bracket with a lower base salary, then the tax commissioner is entitled to receive the base salary of the previous census in the higher population bracket so long as that tax commissioner is in office.¹⁰⁸

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.92
11,890 — 19,999	\$46,408.38
20,000 — 28,999	\$49,721.70
29,000 — 38,999	\$53,035.03
39,000 — 49,999	\$56,352.46
50,000 — 74,999	\$63,164.60
75,000 — 99,999	\$67,800.09
100,000 — 149,999	\$72,434.13
150,000 — 199,999	\$77,344.56
200,000 — 249,999	\$84,458.82
250,000 — 299,999	\$91,682.66
300,000 — 399,999	\$101,207.60
400,000 — 499,999	\$105,316.72
500,000 or more	\$109,425.84

Step 2: Add Statutory Supplements. Add any of the supplements listed below to which the tax commissioner is entitled if applicable:

- + \$4,197.36 per year for serving as ex officio sheriff¹⁰⁹
- + At least \$3,519.48 for serving as chief deputy registrar¹¹⁰

Step 3: Add Longevity. First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the tax commissioner since 1977 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplements by the applicable rate of increase. For 2016, the rate of the

longevity increase ranges (in 5% increments) from 0% for a first-term tax commissioner to a maximum of 45% for one who has completed nine or more terms of office.¹¹¹

Step 4: Add 2007 COLA. The 2007 cost of living adjustment is determined by multiplying the base salary plus applicable supplements and longevity by 2.89%. This COLA is added regardless of when the tax commissioner first took office.¹¹²

Step 5: Add 2008 COLA. The 2008 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the tax commissioner first took office.¹¹³

Reminder: There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

Step 6: Add 2015 COLA. The 2015 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, 2007 COLA, and 2008 COLA by 1%. This COLA is added regardless of when the tax commissioner first took office.¹¹⁴

Step 7: Add 2016 COLA. The 2016 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, 2007 COLA, 2008 COLA, and the 2015 COLA by 1%. This COLA is added regardless of when the tax commissioner first took office.¹¹⁵

Step 8: Add Local Supplement (If Any). County commissioners are authorized, but not required, to provide local supplements to the tax commissioner in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the tax commissioner's term of office. Local supplements are not subject to longevity and COLA unless granted by the county commissioners.¹¹⁶

Final Step: Compare to Local Legislation. Many tax commissioners' salaries are governed by local acts of the legislature rather than statewide minimum salary law. In general, a tax commissioner is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount in Step 8, then the tax commissioner is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount in Step 8, then the tax commissioner is entitled to the amount in Step 8.¹¹⁷ For more information about salaries set by local legislation, please see page 31.

Note: Tax commissioners are required to be paid in equal monthly installments.¹¹⁸

OPTIONAL EXPENSE ALLOWANCE

County commissioners are authorized, but not required, to provide a monthly expense allowance to the tax commissioner based upon population as determined by the 2010 census. The minimum amounts are listed in the Optional Expense Allowance Schedule below. It is in the discretion of the county commissioners to

provide this expense allowance. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law.¹¹⁹ For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

Optional Expense Allowance Schedule

Population	Minimum Monthly Expense Allowance
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

SALARIES AND SUPPLEMENTS FOR OTHER OFFICIALS

BAILIFF PER DIEMS

The minimum per diem for bailiffs is \$5.00.¹²⁰ However, the first grand jury impaneled at the fall term of the superior court is responsible to establish the per diem for the next year.¹²¹ Any increase in the per diem must be approved by the commissioners.¹²²

BOARD OF TAX ASSESSOR PER DIEMS

Members of the board of tax assessors are entitled to be paid at least \$20.00 per diem for their time discharging their duties, as well as attending training courses.¹²³ The commissioners are allowed to increase the amount of the per diem.

BOARD OF TAX EQUALIZATION PER DIEMS

Members of the Board of Tax Equalization are entitled to be paid \$25.00 per diem for their time considering appeals and attending training.¹²⁴ Board of equalization members must provide the county a certification of the number of days to which the member is entitled to compensation. Commissioners are allowed to increase the amount of the per diem.

CIRCUIT PUBLIC DEFENDERS AND STATE PAID APPOINTED PERSONNEL SUPPLEMENTS

Effective January 1, 2016, circuit public defenders who are paid by the state and receive a county supplement may not have their county supplement increased if the total supplement received by the counties of their circuit is \$50,000 or more.¹²⁵ Similarly, the appointed state paid staff of the circuit public defender's office that receive a county supplement of \$50,000 or more may not have their county supplement increased.¹²⁶

DISTRICT ATTORNEY AND STATE PAID APPOINTED PERSONNEL SUPPLEMENTS

District attorneys are state officers who are paid by the state. However, the county may supplement the district attorney's salary in an amount determined by local legislation or in an amount determined by the commissioners.¹²⁷ The commissioners may provide an additional supplement if the district attorney provides child support recovery services.¹²⁸ Note, however, that, effective January 1, 2016, any district attorney that receives a total county supplement of \$50,000 or more cannot have their county supplement increased.¹²⁹

The district attorney's office has state paid employees, who may or may not receive county supplements, and may also have county paid employees. Effective January 1, 2016, any state paid appointed employees of the district attorney's

office (e.g., assistant district attorney, investigator, victim witness coordinator, and administrative personnel) that receive a total county supplement of \$50,000 or more cannot have his or her county supplement increased.¹³⁰ This restriction does not apply to the employees of the district attorney's office who are paid solely by the county.

JUROR EXPENSE ALLOWANCES

The grand jury is also responsible for setting the expense allowance for grand jurors, tales jurors and regularly drawn trial jurors. The expense allowance must be at least \$5.00 but no more than \$50.00 per diem.¹³¹ The grand jury may increase the amount subject to the approval of the commissioners.¹³²

JUVENILE COURT JUDGE SUPPLEMENTS

The salaries for circuit-wide juvenile court judges appointed after October 1, 2000 are set by the superior court judges with the approval of the county commissioners.¹³³ Circuits with at least one juvenile court judge are entitled to receive a state grant of \$85,000 per year.¹³⁴ Additionally, circuits with at least four superior court judges are eligible for additional state grant of \$21,250 per year.¹³⁵ If the circuit uses part-time juvenile court judges, the circuit may receive a grant as follows, up to \$96,250 per year:

- For each part-time judge who works one day weekly: \$ 17,000.00
- For each part-time judge who works two days weekly: \$34,000.00
- For each part-time judge who works three days weekly: \$51,000.00
- For each part-time judge who works four days weekly: \$ 68,000.00.¹³⁶

STATE COURT JUDGE AND SOLICITOR GENERAL SALARIES AND SUPPLEMENTS

For counties that have state courts, there is no statewide salary for state court judges and solicitors. Their salaries are established only by local law and paid for by the county.¹³⁷ The commissioners are specifically authorized by state law to provide a supplement to the salary set by local legislation.¹³⁸

SUPERIOR COURT JUDGE SUPPLEMENTS

Superior court judges are state elected officials who are paid by the state. Some counties pay a county supplement to the superior court judges in their circuit. Beginning January 1, 2016, the total county paid supplement paid to a superior court judge may not be increased if the superior court judge receives county supplements of \$50,000 or more from the counties of the judicial circuit.¹³⁹ Any new superior court judge who is added to the circuit or comes into office is entitled to automatically receive the same county supplement as the other superior court judges without any requirement for additional local legislation.¹⁴⁰

VOTER REGISTRAR COMPENSATION

Chief Registrar

The Chief Registrar is entitled to either a per diem of \$61.00 or a monthly salary of \$272.00. It is in the discretion of the county commissioners to pay the chief registrar either on a per diem or monthly salary basis.¹⁴¹

Other Members of Board of Registrars

The other members of the board of registrars are entitled to either a per diem of \$48.00 or a monthly salary of \$242.00. It is at the discretion of the county commissioners to pay the registrars on a per diem or monthly salary basis.¹⁴²

Chief Deputy Registrar

If the board of registrars does not maintain an office that is open and staffed during regular business hours, the registrars may appoint a full-time county officer or employee to serve as chief deputy registrar. The minimum compensation of the chief deputy registrar, which is determined by the county commissioners, must be at least \$293.29 per month.¹⁴³

Optional Expense Allowance

County commissioners are authorized, but not required, to provide a monthly expense allowance to the members of the board of registrars based upon population as determined by the 2010 census. The minimum amounts are listed in the Optional Expense Allowance Schedule below. It is in the discretion of the county commissioners to provide this expense allowance. However, the expense allowance is in addition to any other salary, fees or expenses required by law.¹⁴⁴ For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

Optional Expense Allowance Schedule

Population	Minimum Monthly Expense Allowance
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

COMPUTING SALARIES SET BY LOCAL LEGISLATION

Oftentimes, the salaries for county commissioners and other county officials are established by local legislation enacted by the General Assembly. If there is a minimum salary set by statute, then the county official is typically paid the higher of the two salaries. If there is local legislation and a state minimum salary, then the county must calculate both salaries to determine which salary to pay. Ask the county attorney to determine if there is local legislation affecting salaries in your county.

WHEN SALARIES ARE TIED TO STATE OFFICIAL SALARIES

Sometimes, the local legislation ties county official salaries to the base salary (or the base salary as adjusted by COLA) of the superior court judge, district attorney or circuit public defender. In 2015, the General Assembly updated these base salaries. For purposes of calculating county official salaries, the updated base salaries take effect on January 1, 2016.

Circuit Public Defender (State Paid) Base Salary: \$99,526¹⁴⁵

District Attorney Base Salary: \$120,072.¹⁴⁶

Superior Court Judge Base Salary: \$126,265.¹⁴⁷

Each of these officials is entitled to an additional state supplement of \$6,000 per year if the judicial circuit has implemented an accountability court (i.e., a drug court division, mental health court division, or veterans' court division).¹⁴⁸ However, the accountability court supplement may not be used to calculate county official salaries tied to the salary of the superior court judge, district attorney or circuit public defender.¹⁴⁹

COLAS AND LONGEVITY INCREASES

Except for county commissioners, the COLAs and longevity increases required by the state minimum compensation laws do not apply to county officials paid by local legislation unless the local legislation specifically provides that the county official is entitled to the statutory COLAs and longevity increases. Because county commissioners do not have a state minimum salary, state law specifically provides that their salaries set by local legislation are increased by COLAs and longevity.

STATE MANDATED SUPPLEMENTS

Unless specified in local legislation, county officials paid according to local legislation are not entitled to the supplements mandated by state law.

ISSUES WITH CALCULATING SALARY SET BY LOCAL LEGISLATION

When local legislation establishes a salary and/or ties the salary to that of another official (i.e., establishing a salary as a percentage of the superior court judge's salary),

questions may arise in calculating the salary. Local legislation may address longevity and cost of living adjustments – or not. Sometimes, local legislation will refer back to general law. It is often confusing, sometimes creating gray areas. Occasionally, there are no clear correct answers. When computing salaries involving local legislation, the county attorney should be consulted.

APPENDIX A

COUNTY OFFICER 2016 SALARY WORKSHEET Sheriff, Superior Court Clerk, Probate Judge and Tax Commissioner

Step 1: Base Salary (from Population Schedule / 2010 census
– Appendix D, E or F.)

Step 2: Add Any Statutory Supplements
(Except Probate Judge’s Supplement for Serving as
Magistrate or Clerk to Magistrate Court)

+ _____

+ _____

+ _____

SUBTOTAL of Base Salary And Supplements

Step 3: Add Longevity

Enter the Number of 4-year Terms Served since 1977 (9
Terms Maximum)

Times 5% Increase per Completed Term
(Maximum 45%)

x .05

%

Multiply Subtotal of Base Salary and Supplements from Step 2
Amount of Longevity Increase

x

\$

Add Total Longevity Increase to Subtotal of Base Salary and
Statutory Supplements

+ _____

SUBTOTAL of Base Salary, Supplements and Longevity

Step 4: 2007 COLA

x 1.0289

Step 5: 2008 COLA

x 1.0300

REMINDER: There is no COLA for 2009, 2010, 2011, 2012, 2013, or 20

Step 6: 2015 COLA

x 1.0100

Step 7: 2016 COLA

x 1.0100

SUBTOTAL of Base Salary, Supplements, Longevity and COLAs

Step 8: Add Additional Local Supplement
(When Granted by the County Commissioners)

+ _____

TOTAL 2016 SALARY

Continue to step 9 if Probate Judge Is a Magistrate or Clerk to Magistrate Court
--

ADDITIONAL COMPENSATION FOR PROBATE JUDGE SERVING AS MAGISTRATE OR CLERK TO MAGISTRATE COURT

Step 9: Add Additional Supplement for Probate Judge Serving as Magistrate

+ _____

Step 10: Add Additional Longevity

Enter the number of 4-year Terms Completed since 1999
(Maximum 4 Terms)

Times 5% increase per Completed Term
(Maximum 20%)

x .05

_____ %

Multiply by the probate judge/magistrate supplement above
Amount of Additional Longevity Increase for Probate
Judge Serving as Magistrate

x 11,642.54

\$ _____

Add Additional Longevity for Probate Judge Serving as Magistrate

+ _____

SUBTOTAL of Base Salary, Supplements and Longevity

Step 11: 2007 COLA

x 1.0289

Step 12: 2008 COLA

x 1.0300

REMINDER: There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014

Step 13: 2015 COLA

x 1.0100

Step 14: 2016 COLA

x 1.0100

SUBTOTAL of Base Salary, Supplements, Longevity and COLAs

Step 14: Add Supplement for Probate Judge Serving as Clerk to Magistrate Court if Applicable

+ _____

SUBTOTAL Additional Compensation for Probate Judge
Serving as Magistrate or Clerk to Magistrate Court

Probate Judge Salary from Previous Page

+ _____

TOTAL 2016 SALARY

APPENDIX B

CHIEF MAGISTRATE 2016 SALARY WORKSHEET Full-Time and Part Time

Step 1: Base Salary (from Population Schedule / 2010 census
– Appendix D, E or F)

(A) Chief Magistrate – Full Time (40 Hours per Week)

OR

(B) Chief Magistrate – Part Time (Hourly Full-time Equivalent times
Number of Hours Worked)

Step 2: Add any Statutory Supplement (For Serving as Magistrate
Court Clerk, if applicable - \$3,883.08)

SUBTOTAL of Base Salary And Supplements

Step 3: Add Longevity

Enter the number of 4-year Terms Served since 1995 (5 Terms
Maximum)

Times 5% increase per completed term

(Maximum 25%)

Multiply times Subtotal of Base Salary and Supplements from Step
2

Amount of Longevity Increase

Add Total Longevity Increase to Subtotal of Base Salary and
Statutory Supplements

SUBTOTAL of Base Salary, Supplements and Longevity

Step 4: 2007 COLA

Step 5: 2008 COLA

REMINDER: There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014

Step 6: 2015 COLA

Step 7: 2016 COLA

SUBTOTAL of Base Salary, Supplements, Longevity and COLAs

Step 8: Add Additional Local Supplement

(When Granted by the County Commissioners)

TOTAL 2016 SALARY

APPENDIX C

NON-CHIEF MAGISTRATE 2016 SALARY WORKSHEET

Full-time, Part-time and On-Call

Step 1: Base Salary (from Population Schedule – Appendix D, E or F)

(A) Full Time Magistrate Other Than Chief Magistrate
 (Use 90% of Base Salary according to 2010 population, or \$46,217.52 per year i.e. \$3,851.46 per month -- whichever is less)

OR

(B) Part Time Magistrate
 (Individuals Appointed as Magistrate Working Less than 40 Hours Each Week)
 (Use 90% of Base Salary according to population or \$22.22 per hour. Must be paid least \$7,110.96 per year or \$592.58 per month -- whichever is less).

Step 2: Add Statutory Supplement (For Serving as Magistrate Court Clerk if Applicable - \$3,883.08)

+

SUBTOTAL of Base Salary And Supplements

Step 3: Add Longevity

Enter the Number of 4-year Terms Served Since 1995 (5 Terms Maximum)

Times 5% Increase per Completed Term
 (Maximum 25%)

x .05
%

Multiply subtotal in Step 1
 Amount of Longevity Increase

x
\$

Add Total Longevity Increases to Subtotal of Base Salary and Supplement

+

SUBTOTAL of Base Salary, Supplements and Longevity

Step 4: 2007 COLA

x 1.0289

Step 5: 2008 COLA

x 1.0300

REMINDER: There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014

Step 6: 2015 COLA

x 1.0100

Step 7: 2016 COLA

x 1.0100

SUBTOTAL of Base Salary, Supplements and Longevity

Step 8: Add Additional Local Supplement
 (When Granted by the County Commissioners)

+

TOTAL 2016 SALARY

APPENDIX D

CENSUS ESTIMATE

Georgia Department of Community Affairs Bureau of the Census, Department of Commerce

County	Population
Appling	18,540
Atkinson	8,223
Bacon	11,281
Baker	3,255
Baldwin	45,909
Banks	18,295
Barrow	73,240
Bartow	101,736
Ben Hill	17,464
Berrien	18,700
Bibb	153,905
Bleckley	12,795
Brantley	18,417
Brooks	15,418
Bryan	33,906
Bulloch	72,087
Burke	22,709
Butts	23,368
Calhoun	6,463
Camden	52,027
Candler	10,888
Carroll	114,093
Catoosa	65,621
Charlton	12,897
Chatham	283,379
Chattahoochee	11,837
Chattooga	24,939
Cherokee	230,985
Clarke	120,938
Clay	3,102
Clayton	267,542
Clinch	6,831
Cobb	730,981
Coffee	42,811
Colquitt	46,102
Columbia	139,257
Cook	17,214
Coweta	135,571

County	Population
Crawford	12,387
Crisp	22,934
Dade	16,389
Dawson	22,957
Decatur	27,220
DeKalb	722,161
Dodge	20,976
Dooly	14,188
Dougherty	92,407
Douglas	138,776
Early	10,491
Echols	4,003
Effingham	55,423
Elbert	19,438
Emanuel	22,755
Evans	10,898
Fannin	23,753
Fayette	109,664
Floyd	96,063
Forsyth	204,302
Franklin	22,264
Fulton	996,319
Gilmer	28,829
Glascok	3,053
Glynn	82,175
Gordon	56,047
Grady	25,359
Greene	16,490
Gwinnett	877,922
Habersham	43,752
Hall	190,761
Hancock	8,509
Haralson	28,641
Harris	32,876
Hart	25,377
Heard	11,603
Henry	213,869
Houston	149,111

County	Population
Irwin	9,104
Jackson	61,870
Jasper	13,432
Jeff Davis	14,859
Jefferson	16,272
Jenkins	9,125
Johnson	9,701
Jones	28,787
Lamar	18,207
Lanier	10,373
Laurens	47,851
Lee	29,191
Liberty	65,198
Lincoln	7,622
Long	17,113
Lowndes	113,523
Lumpkin	31,176
Macon	13,792
Madison	28,312
Marion	8,797
McDuffie	21,370
McIntosh	14,214
Meriwether	21,198
Miller	5,958
Mitchell	22,771
Monroe	27,051
Montgomery	8,991
Morgan	17,956
Murray	39,410
Muscogee	200,887
Newton	103,675
Oconee	35,093
Oglethorpe	14,673
Paulding	148,987
Peach	26,922
Pickens	29,997
Pierce	18,991
Pike	17,784
Polk	41,133
Pulaski	11,483
Putnam	21,192

County	Population
Quitman	2,315
Rabun	16,243
Randolph	7,313
Richmond	201,368
Rockdale	87,754
Schley	5,163
Screven	14,085
Seminole	8,686
Spalding	63,988
Stephens	25,480
Stewart	5,744
Sumter	31,232
Talbot	6,390
Taliaferro	1,693
Tattnell	25,224
Taylor	8,442
Telfair	16,518
Terrell	9,132
Thomas	44,959
Tift	40,704
Toombs	27,282
Towns	11,098
Treutlen	6,778
Troup	69,469
Turner	8,153
Twiggs	8,320
Union	21,984
Upson	26,256
Walker	68,218
Walton	87,615
Ware	35,515
Warren	5,520
Washington	20,635
Wayne	29,949
Webster	2,649
Wheeler	7,995
White	27,970
Whitfield	103,542
Wilcox	8,847
Wilkes	9,940
Wilkinson	9,326
Worth	20,940

APPENDIX E

2010 CENSUS

Georgia Department of Community Affairs Bureau of the Census, Department of Commerce

County	Population	County	Population
Appling	18,236	Crisp	23,439
Atkinson	8,375	Dade	16,633
Bacon	11,096	Dawson	22,330
Baker	3,451	Decatur	27,842
Baldwin	45,720	DeKalb	691,893
Banks	18,395	Dodge	21,796
Barrow	69,367	Dooly	14,918
Bartow	100,157	Dougherty	94,565
Ben Hill	17,634	Douglas	132,403
Berrien	19,286	Early	11,008
Bibb	155,547	Echols	4,034
Bleckley	13,063	Effingham	52,250
Brantley	18,411	Elbert	20,166
Brooks	16,243	Emanuel	22,598
Bryan	30,233	Evans	11,000
Bulloch	70,217	Fannin	23,682
Burke	23,316	Fayette	106,567
Butts	23,655	Floyd	96,317
Calhoun	6,694	Forsyth	175,511
Camden	50,513	Franklin	22,084
Candler	10,998	Fulton	920,581
Carroll	110,527	Gilmer	28,292
Catoosa	63,942	Glascok	3,082
Charlton	12,171	Glynn	79,626
Chatham	265,128	Gordon	55,186
Chattahoochee	11,267	Grady	25,011
Chattooga	26,015	Greene	15,994
Cherokee	214,346	Gwinnett	805,321
Clarke	116,714	Habersham	43,041
Clay	3,183	Hall	179,684
Clayton	259,424	Hancock	9,429
Clinch	6,798	Haralson	28,780
Cobb	688,078	Harris	32,024
Coffee	42,356	Hart	25,213
Colquitt	45,498	Heard	11,834
Columbia	124,053	Henry	203,922
Cook	17,212	Houston	139,900
Coweta	127,317	Irwin	9,538
Crawford	12,630	Jackson	60,485

County	Population	County	Population
Jasper	13,900	Randolph	7,719
Jeff Davis	15,068	Richmond	200,549
Jefferson	16,930	Rockdale	85,215
Jenkins	8,340	Schley	5,010
Johnson	9,980	Screven	14,593
Jones	28,669	Seminole	8,729
Lamar	18,317	Spalding	64,073
Lanier	10,078	Stephens	26,175
Laurens	48,434	Stewart	6,058
Lee	28,298	Sumter	32,819
Liberty	63,453	Talbot	6,865
Lincoln	7,996	Taliaferro	1,717
Long	14,464	Tattnell	25,520
Lowndes	109,233	Taylor	8,906
Lumpkin	29,966	Telfair	16,500
Macon	14,740	Terrell	9,315
Madison	28,120	Thomas	44,720
Marion	8,742	Tift	40,118
McDuffie	21,875	Toombs	27,223
McIntosh	14,333	Towns	10,471
Meriwether	21,992	Treutlen	6,885
Miller	6,125	Troup	67,044
Mitchell	23,498	Turner	8,930
Monroe	26,424	Twiggs	9,023
Montgomery	9,123	Union	21,356
Morgan	17,868	Upson	27,153
Murray	39,628	Walker	68,756
Muscogee	189,885	Walton	83,768
Newton	99,958	Ware	36,312
Oconee	32,808	Warren	5,834
Oglethorpe	14,899	Washington	21,187
Paulding	142,324	Wayne	30,099
Peach	27,695	Webster	2,799
Pickens	29,431	Wheeler	7,421
Pierce	18,758	White	27,144
Pike	17,869	Whitfield	102,599
Polk	41,475	Wilcox	9,255
Pulaski	12,010	Wilkes	10,593
Putnam	21,218	Wilkinson	9,563
Quitman	2,513	Worth	21,679
Rabun	16,276		

APPENDIX F

2000 CENSUS

Georgia Department of Community Affairs Bureau of the Census, Department of Commerce

County	Population	County	Population
Appling	17,419	Crisp	21,996
Atkinson	7,609	Dade	15,154
Bacon	10,103	Dawson	15,999
Baker	4,074	Decatur	28,240
Baldwin	44,700	DeKalb	665,865
Banks	14,422	Dodge	19,171
Barrow	46,144	Dooly	11,525
Bartow	76,019	Dougherty	96,065
Ben Hill	17,484	Douglas	92,174
Berrien	16,235	Early	12,354
Bibb	153,887	Echols	3,754
Bleckley	11,666	Effingham	37,535
Brantley	14,629	Elbert	20,511
Brooks	16,450	Emanuel	21,837
Bryan	23,417	Evans	10,495
Bulloch	55,983	Fannin	19,798
Burke	22,243	Fayette	91,263
Butts	19,522	Floyd	90,565
Calhoun	6,320	Forsyth	98,407
Camden	43,664	Franklin	20,285
Candler	9,577	Fulton	816,006
Carroll	87,268	Gilmer	23,456
Catoosa	53,282	Glascocock	2,556
Charlton	10,282	Glynn	67,568
Chatham	232,048	Gordon	44,104
Chattahoochee	14,882	Grady	23,659
Chattooga	25,470	Greene	14,406
Cherokee	141,903	Gwinnett	588,448
Clarke	101,489	Habersham	35,902
Clay	3,357	Hall	139,277
Clayton	236,517	Hancock	10,076
Clinch	6,878	Haralson	25,690
Cobb	607,751	Harris	23,695
Coffee	37,413	Hart	22,997
Colquitt	42,053	Heard	11,012
Columbia	89,288	Henry	119,341
Cook	15,771	Houston	110,765
Coweta	89,215	Irwin	9,931
Crawford	12,495	Jackson	41,589

County	Population	County	Population
Jasper	11,426	Rabun	15,050
Jeff Davis	12,684	Randolph	7,791
Jefferson	17,266	Richmond	199,775
Jenkins	8,575	Rockdale	70,111
Johnson	8,560	Schley	3,766
Jones	23,639	Screven	15,374
Lamar	15,912	Seminole	9,369
Lanier	7,241	Spalding	58,417
Laurens	44,874	Stephens	25,435
Lee	24,757	Stewart	5,252
Liberty	61,610	Sumter	33,200
Lincoln	8,348	Talbot	6,498
Long	10,304	Taliaferro	2,077
Lowndes	92,115	Tattnell	22,305
Lumpkin	21,016	Taylor	8,815
McDuffie	21,231	Telfair	11,794
McIntosh	10,847	Terrell	10,970
Macon	14,074	Thomas	42,737
Madison	25,730	Tift	38,407
Marion	7,144	Toombs	26,067
Meriwether	22,534	Towns	9,319
Miller	6,383	Treutlen	6,854
Mitchell	23,932	Troup	58,779
Monroe	21,757	Turner	9,504
Montgomery	8,270	Twiggs	10,590
Morgan	15,457	Union	17,289
Murray	36,506	Upson	27,597
Muscogee	186,291	Walker	61,053
Newton	62,001	Walton	60,687
Oconee	26,225	Ware	35,483
Oglethorpe	12,635	Warren	6,336
Paulding	81,678	Washington	21,176
Peach	23,668	Wayne	26,565
Pickens	22,983	Webster	2,390
Pierce	15,636	Wheeler	6,179
Pike	13,688	White	19,944
Polk	38,127	Whitfield	83,525
Pulaski	9,588	Wilcox	8,577
Putnam	18,812	Wilkes	10,687
Quitman	2,598	Wilkinson	10,220
		Worth	21,967

ENDNOTES

¹ O.C.G.A. § 1-3-1(d)(2)(A).

² For commissioners and coroners, cost of living increases are added before longevity increases.

³ O.C.G.A. §§ 15-10-23(a)(6), 15-9-63(a)(1), 15-16-20(a)(1), 15-6-88(a), 48-5-183(b)(1) and 48-5-137.

⁴ Ga. Const. Art. IX, Sec. II, Para. I(c)(1).

⁵ O.C.G.A. § 36-5-25.

⁶ O.C.G.A. § 36-5-27.

⁷ O.C.G.A. § 36-5-28.

⁸ O.C.G.A. § 36-5-28.

⁹ O.C.G.A. § 36-5-28.

¹⁰ O.C.G.A. § 36-5-28.

¹¹ O.C.G.A. § 36-5-28.

¹² O.C.G.A. § 36-5-28.

¹³ O.C.G.A. § 36-5-28.

¹⁴ O.C.G.A. § 36-5-28.

¹⁵ O.C.G.A. § 36-5-29.

¹⁶ O.C.G.A. § 36-5-24.

¹⁷ O.C.G.A. § 36-5-24(b)(2).

¹⁸ O.C.G.A. §§ 21-2-153(c)(1)(A) and 36-5-24(b)(3).

¹⁹ O.C.G.A. § 36-5-24(b)(3).

²⁰ O.C.G.A. §§ 21-2-153(c)(1)(A) and 36-5-24(b)(3).

²¹ O.C.G.A. § 45-16-27(b).

²² O.C.G.A. § 45-16-27(b.1).

²³ O.C.G.A. § 45-16-27(b).

²⁴ O.C.G.A. § 45-16-27(b).

²⁵ O.C.G.A. § 45-16-11(a)(1).

²⁶ O.C.G.A. § 1-3-1(d)(2)(A).

²⁷ O.C.G.A. § 45-16-11(b).

²⁸ O.C.G.A. § 45-16-11(a)(2).

²⁹ O.C.G.A. § 45-16-11(a)(2).

³⁰ O.C.G.A. § 45-16-11(a)(2).

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- 31 O.C.G.A. § 45-16-11(a)(2).
- 32 O.C.G.A. § 45-16-11(a)(2).
- 33 O.C.G.A. § 45-16-11(a)(2).
- 34 O.C.G.A. § 45-16-11(a)(2).
- 35 O.C.G.A. § 45-16-11(a)(2).
- 36 O.C.G.A. § 45-16-11(a)(2).
- 37 O.C.G.A. § 45-16-11(a)(2).
- 38 O.C.G.A. § 45-16-11(a)(2).
- 39 O.C.G.A. § 45-16-11(a)(2).
- 40 O.C.G.A. § 45-16-11(a)(f)(3).
- 41 O.C.G.A. § 45-16-11(e).
- 42 O.C.G.A. § 45-16-7(a).
- 43 O.C.G.A. § 45-16-7(c).
- 44 O.C.G.A. §§ 45-16-7(a) and 45-16-27(b).
- 45 O.C.G.A. §§ 45-16-7(a), 45-16-11(c), 45-16-11(d) and 45-16-27(b).
- 46 O.C.G.A. § 45-16-11.2.
- 47 O.C.G.A. § 15-10-23(a)(2).
- 48 O.C.G.A. § 1-3-1(d)(2)(A).
- 49 O.C.G.A. § 15-10-23(a)(1) and (2).
- 50 O.C.G.A. § 15-10-23(a)(1) and (3).
- 51 O.C.G.A. § 15-10-23(a)(1) and (4).
- 52 O.C.G.A. § 15-10-23(a)(1) and (5).
- 53 O.C.G.A. § 15-10-105(d).
- 54 O.C.G.A. § 15-10-23(b).
- 55 O.C.G.A. § 15-10-23(c).
- 56 O.C.G.A. § 15-10-23(c).
- 57 O.C.G.A. § 15-10-23(c).
- 58 O.C.G.A. § 15-10-23(c).
- 59 O.C.G.A. § 15-10-23(d).
- 60 O.C.G.A. § 15-10-23(e).
- 61 O.C.G.A. § 15-10-23(a)(6).
- 62 O.C.G.A. §§ 15-10-23.1 and 15-10-105.2.
- 63 O.C.G.A. § 1-3-1(d)(2)(A).

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- 64 O.C.G.A. § 15-9-64.
65 O.C.G.A. § 15-9-64.
66 O.C.G.A. § 15-9-63.1 and § 15-10-105(d).
67 O.C.G.A. § 15-9-65.
68 O.C.G.A. § 15-9-63(a)(2).
69 O.C.G.A. § 15-9-63(a)(2).
70 O.C.G.A. § 15-9-63(a)(2).
71 O.C.G.A. § 15-9-63(a)(2).
72 O.C.G.A. § 15-9-63(a)(3).
73 O.C.G.A. § 15-9-63.1(a).
74 O.C.G.A. § 15-9-63.1(c).
75 O.C.G.A. § 15-9-63.1(b).
76 O.C.G.A. § 15-9-63.1(b).
77 O.G.C.A. § 15-9-63.1(b).
78 O.G.C.A. § 15-9-63.1(b).
79 O.C.G.A. § 15-10-105(d).
80 O.C.G.A. § 15-9-65.
81 O.C.G.A. § 15-9-63(a)(1).
82 O.C.G.A. § 15-9-64.1.
83 O.C.G.A. § 1-3-1(d)(2)(A).
84 O.C.G.A. § 15-16-20.1.
85 O.C.G.A. § 15-16-20(b).
86 O.C.G.A. § 15-16-20(a)(2).
87 O.C.G.A. § 15-16-20(a)(2).
88 O.C.G.A. § 15-16-20(a)(2).
89 O.C.G.A. § 15-16-20(a)(2).
90 O.C.G.A. § 15-16-20(a)(3).
91 O.C.G.A. § 15-16-20(d).
92 O.C.G.A. § 15-16-20(a)(1).
93 O.C.G.A. § 15-16-20.2.
94 O.C.G.A. § 1-3-1(d)(2)(A).
95 O.C.G.A. § 15-6-89.
96 O.C.G.A. § 15-6-89.
97 O.C.G.A. § 15-10-105.

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- ⁹⁸ O.C.G.A. §§ 15-6-89, 15-12-1, and 15-12-1.1(a)(1).
- ⁹⁹ O.C.G.A. § 15-6-90(a).
- ¹⁰⁰ O.C.G.A. § 15-6-88(b).
- ¹⁰¹ O.C.G.A. § 15-6-88(b).
- ¹⁰² O.C.G.A. § 15-6-88(b).
- ¹⁰³ O.C.G.A. § 15-6-88(b).
- ¹⁰⁴ O.C.G.A. § 15-6-88(d).
- ¹⁰⁵ O.C.G.A. § 15-6-91.
- ¹⁰⁶ O.C.G.A. § 15-6-88(a).
- ¹⁰⁷ O.C.G.A. § 15-6-88.2.
- ¹⁰⁸ O.C.G.A. § 1-3-1(d)(2)(A).
- ¹⁰⁹ O.C.G.A. § 48-5-137(g).
- ¹¹⁰ O.C.G.A. § 21-2-213(c).
- ¹¹¹ O.C.G.A. § 48-5-183(d).
- ¹¹² O.C.G.A. § 48-5-183(b)(2).
- ¹¹³ O.C.G.A. § 48-5-183(b)(2).
- ¹¹⁴ O.C.G.A. § 48-5-183(b)(2).
- ¹¹⁵ O.C.G.A. § 48-5-183(b)(2).
- ¹¹⁶ O.C.G.A. § 48-5-183(b)(3).
- ¹¹⁷ O.C.G.A. § 48-5-183(g).
- ¹¹⁸ O.C.G.A. §§ 48-5-183(b)(1) and 48-5-137.
- ¹¹⁹ O.C.G.A. § 48-5-183.1.
- ¹²⁰ O.C.G.A. § 15-12-7(a)(1).
- ¹²¹ O.C.G.A. § 15-12-7(a)(1).
- ¹²² O.C.G.A. § 15-12-7(b).
- ¹²³ O.C.G.A. § 48-5-294.
- ¹²⁴ O.C.G.A. § 48-5-311(k).
- ¹²⁵ O.C.G.A. § 17-12-25.1(d).
- ¹²⁶ O.C.G.A. § 17-12-25.1(d).
- ¹²⁷ O.C.G.A. § 15-18-10(b).
- ¹²⁸ O.C.G.A. §§ 15-18-11 and 19-11-23.
- ¹²⁹ O.C.G.A. § 15-18-10.1(d).
- ¹³⁰ O.C.G.A. § 15-18-10.1(d).
- ¹³¹ O.C.G.A. § 15-12-7(a)(2) and (3).

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- ¹³² O.C.G.A. § 15-12-7(b).
- ¹³³ O.C.G.A. § 15-11-52(b).
- ¹³⁴ O.C.G.A. § 15-11-52(c)(1).
- ¹³⁵ O.C.G.A. § 15-11-52(c)(2).
- ¹³⁶ O.C.G.A. § 15-11-52(3).
- ¹³⁷ O.C.G.A. §§ 15-7-22 and 15-18-67(a).
- ¹³⁸ O.C.G.A. §§ 15-7-22 and 15-18-67(b).
- ¹³⁹ O.C.G.A. § 15-6-29.1(c).
- ¹⁴⁰ O.C.G.A. § 15-6-29(c).
- ¹⁴¹ O.C.G.A. § 21-2-212(d).
- ¹⁴² O.C.G.A. § 21-2-212(d).
- ¹⁴³ O.C.G.A. § 21-2-213(c).
- ¹⁴⁴ O.C.G.A. § 21-2-213.1.
- ¹⁴⁵ O.C.G.A. § 17-12-25(a).
- ¹⁴⁶ O.C.G.A. § 45-7-4(a)(21).
- ¹⁴⁷ O.C.G.A. § 45-7-4(a)(20).
- ¹⁴⁸ O.C.G.A. §§ 15-6-29.1(a); 15-18-10.1(a); and 17-12-25.1(a).
- ¹⁴⁹ O.C.G.A. §§ 15-6-29.1(b); 15-18-10.1(c); and 17-12-25.1(c).