



COMPUTING COUNTY OFFICIAL SALARIES FOR 2026

Revised 08-06-2025

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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. *Reminder: For questions or interpretations on computing salaries for your county's officials, please contact your county attorney. ACCG's attorneys are unable to advise county staff but may generally consult county attorneys directly.

New and Noteworthy for 2026

HB 85 (2025)

While this 2026 salary guide does contain some changes related to the passage of HB 85 as discussed in detail herein, the primary changes in the body of this salary guide are made so that counties will now have a separate salary worksheet for each county elected official. ACCG believes separate worksheets will make the annual salary calculations easier.

Population Bracket Changes

For 2026, based upon the 2024 census estimates published by the Department of Community Affairs, the following counties have moved **up** a population bracket for one or more officials: **Banks, Bryan, Douglas, Laurens, Long, and Peach**; no county moved **down** a population bracket based on the 2024 census estimate.

New Worksheets

The 2026 version of the Salary Guide includes revised worksheets for calculating the minimum salaries of various positions. ACCG has worked to ensure their accuracy, but the ultimate determination of a given salary rests with county officials in conjunction with the county attorney.

GENERAL PRINCIPLES

While county commissioners have state law authorization to set their own compensation,¹ they typically have no ability to set salaries for other elected county officials. The General Assembly sets the salaries of such elected officials (as well as certain other non-elected officials) either by general state law or through local legislation. For counties that have local legislation establishing salaries for particular positions, the salaries for those positions must be initially computed according to both the local legislation and 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:

Effective Dates for State Laws Impacting Local Compensation

In general, state laws that increase the salaries of county officials, including any cost-of-living adjustments that result from a state appropriation's Act, do not become effective until the first day of January following the passage of that general state law.² This Salary Guide is typically updated and published each June and is intended to describe how to calculate salaries beginning the following January 1st. Any changes that become effective on a date other than the next January 1st are noted in the text.

Base Salaries

There is usually a base salary established according to the population of the county. In most cases, the latest population estimate from the Georgia Department of Community Affairs should be used to determine the applicable population bracket (see APPENDIX F: CENSUS ESTIMATE).

Probate Judges: Legislation effective January 1, 2021, updated the base salaries for probate judges, sheriffs, superior court clerks, and tax commissioners. Those revised base salaries incorporated prior COLAs from 2007 through 2019, and added a 5% increase to the base salaries. As a result, only the 2020, 2023, 2024, and 2025 COLAs are added to the updated base salaries. The same legislation also made similar increases to various statutorily required supplements for those particular county officers.

Magistrate Judges: Legislation passed by the General Assembly in 2021 updated the base salaries for magistrates as of January 1, 2022. Those revised base salaries incorporate all prior state-awarded COLAs from 2007 through June 30, 2022, and added a 5% increase to the base salaries. As a result, only the 2023, 2024, and 2025 COLAs are added to the updated base salaries. The same legislation also made similar increases, effective May 4,

2021, to the statutorily required supplements for persons serving as clerk of magistrate court.

HB 85 (2025) – Superior Court Judges - Legislation passed by the General Assembly in 2025 could substantially impact the calculation of compensation for certain local officials whose salaries are set by local Act and tied to the compensation of judges of the Superior Court. Please review the appendix to this guide related to HB 85 (2025) (See APPENDIX J).

Effects of Population Changes

If the county's population (see APPENDIX F) has decreased since the 2020 Census (see APPENDIX G), 2010 Census (see APPENDIX H) or the 2000 Census (see APPENDIX I) 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.³ The right to the higher base salary in such situations is personal to the county official, not the office or position, so the base salary would reset to the appropriate census bracket for future officials in that office.

***For 2026, based upon the 2024 census estimates published by the Department of Community Affairs, the following counties have moved **up** a population bracket for one or more officials: **Banks, Bryan, Douglas, Laurens, Long, and Peach**; no county moved **down** a population bracket based on the 2024 census estimate.

Miscellaneous Mandatory Supplements

There are various state-mandated supplements which must be added for certain officials. Some of these statutory supplements are augmented by COLA's and longevity increases while others are not.

Increases Based on Longevity

Depending upon the number of completed terms, the official may receive an increase based upon longevity.⁴ 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.

Cost-of-living adjustments / increases (COLAs)

In any given year, the General Assembly may approve a cost-of-living adjustment (COLA) or merit increase for state employees that typically triggers a COLA that may increase the base salaries, state mandated supplements, and longevity supplements due to certain county officials. By statute these county officials' salaries must generally be increased by all of the COLAs and merit increases awarded by the General Assembly since the last time the General Assembly revised the base salaries for that category of local official.

These increases become effective on January 1st of the year following the General Assembly's approval of such increases.⁵ 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. While in most years the state COLA has been a simple percentage increase, in recent years the state has varied this method by introducing flat dollar COLAs and caps on the total amount of a given COLA.

In the Fiscal Year 2026 General Appropriations Act, the state **did not** grant a general or merit-based COLA to state employees.

Local Legislation

- **Local Acts:** In many cases, the General Assembly has passed local legislation (referred to in this Guide as a "local Act") that applies only to a county official of a particular county. If there is such 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.
- **County Resolutions and Ordinances:** 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 COLAs). However, once a local supplement is given, it generally cannot be taken away during an official's four-year term of office. This is always true for judges. The general law which grants authority to give the local supplement should always be consulted. If an official is re-elected, the county commissioners could reduce or eliminate a supplement for the new term — but that decision must be made before the new term begins.

Frequency of Compensation

County officials paid according to the minimum salary statutes must be paid in equal monthly installments.⁶ Even though the entire county workforce may be paid weekly, bi-

weekly or semi-monthly, the county commissioners have no authority to pay these county officials at any other interval.⁷

Questions

For questions or interpretations on computing salaries, please contact your county attorney. ACCG's attorneys are unable to advise county staff but may be able to discuss questions with county attorneys.

COUNTY COMMISSIONERS

SALARIES FOR 2026

Salaries for county commissioners and elected CEOs are calculated according to the procedure summarized below. Note that there are no COLAs for 2004, 2009, 2010, 2011, 2012, 2013, 2014, 2019, 2021, 2022, or 2026.

Please note: If 1) your county has had a change in governing structure since 2002 (for example, changing from a sole commissioner to a board of commissioners), and/or 2) the commissioners' base salary has been increased since 2002 (by local Act or by the general law process described at the end of this section, which utilizes county ordinances or resolutions), some or all of the COLA and/or longevity adjustments **may not** apply. These adjustments in salary may not apply because a new or modified base salary may have been codified at a higher level with the intent of incorporating prior COLAs and/or longevity adjustments. Be sure to consult with your county attorney to determine the appropriate salary adjustments in such circumstances.

How to compute salaries for 2026:

Step 1: Base Salary. For members of boards of commissioners (as well as the one elected CEO), start with the applicable base salary. As detailed on page 11, the base salary may have been set by 1) local legislation; 2) through certain actions taken at the local level by the commissioners themselves as described below. For more information on local legislation, please see page 40. Sole commissioners, on the other hand, have an additional option for establishing their base salary: they 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 local ordinance procedure described below.⁸

When determining the base salary, identify when the base salary was established and whether and when COLAs and longevity increases should modify the base salary. (See note above).

Step 2: Add Training Supplement. County commissioners who have been awarded a certificate of completion of training from the Carl Vinson Institute of Government resulting in designation as a certified county commissioner are entitled to a supplement of \$100.00 per month or \$1,200.00 per year in addition to their base salary from Step 1.⁹

Please Note: This supplement applies only to county commissioners with the certification designation described above. 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 adding (1) the base salary and (2) the training supplement (if applicable) and multiplying that sum by **3.50%**. This COLA is added regardless of when the commissioner first took office.¹⁰

Step 4: Add 2003 COLA. The 2003 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), and 3) the 2002 COLA, and multiplying that sum by **2.25%**. This COLA is added regardless of when the commissioner first took office.¹¹

Reminder: There is no 2004 COLA.

Step 5: Add 2005 COLA. The 2005 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, and (4) the 2003 COLA, and multiplying that sum by **2.00%**. However, the resulting 2005 COLA cannot exceed \$1,600. This COLA is added regardless of when the commissioner first took office.¹²

Step 6: Add 2006 COLA. The 2006 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, and (5) the 2005 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the commissioner first took office.¹³

Step 7: Add 2007 COLA. The 2007 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, and (6) the 2006 COLA, and multiplying that sum by **2.89%**. This COLA is added regardless of when the commissioner first took office.¹⁴

Step 8: Add 2008 COLA. The 2008 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, and (7) the 2007 COLA, and

multiplying that sum by **3.00%**. This COLA is added regardless of when the commissioner first took office.¹⁵

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 adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, and (8) the 2008 COLA, and multiplying that sum by **1.00%**. This COLA is added regardless of when the commissioner first took office.¹⁶

Step 10: Add 2016 COLA. The 2016 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, and (9) the 2015 COLA, and multiplying that sum by **1.00%**. This COLA is added regardless of when the commissioner first took office.¹⁷

Step 11: Add 2017 COLA. The 2017 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, and (10) the 2016 COLA, and multiplying that sum by **3.00%**. This COLA is added regardless of when the commissioner first took office.¹⁸

Step 12: Add 2018 COLA. The 2018 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, and (11) the 2017 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the commissioner first took office.¹⁹

Reminder: There is no COLA for 2019.

Step 13: Add 2020 COLA. The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, (11) the 2017 COLA, and (12) the 2018

COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the commissioner first took office.²⁰

Reminder: There is no COLA for 2021 or 2022.

Step 14: Add 2023 COLA. Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 13. This COLA is added regardless of when the commissioner first took office.²¹

Step 15: Add 2024 COLA. Add the 2024 cost of living adjustment of **\$2,000.00** to the total of Steps 1 through 14. This COLA is added regardless of when the commissioner first took office.²²

Step 16: Add 2025 COLA. The 2025 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, (11) the 2017 COLA, (12) the 2018 COLA, (13) the 2020 COLA, (14) the 2023 COLA, and (15) the 2024 COLA, and multiplying that sum by **4.00%**; provided, however, that the value of the 2025 COLA shall not exceed \$3,000, so **the lesser of such 4% amount or \$3,000** is the 2025 COLA amount. This COLA is added regardless of when the commissioner first took office.²³

Reminder: There is no COLA for 2026.

Step 17: Add Longevity. Commissioners are entitled to longevity increases in compensation.²⁴ First, look at the county's local legislation to see the term length of the commissioners. 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. To determine longevity pay, multiply the amount determined in Steps 1 through 16 by the appropriate percentage below:

- *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 12.50%, which is available only for commissioners who have completed at least ten two-year terms since January 1, 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 12.5%, which is available only for commissioners who have completed at least five four-year terms since January 1, 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 11.25%, which is available only for commissioners who have completed at least three six-year terms since January 1, 2005.

METHODS FOR MODIFYING THE COMPENSATION OF COUNTY COMMISSIONERS

Increasing Compensation by Local Act:

The compensation of county commissioners may be adjusted by the General Assembly through a local Act. Typically, the legislators of the local delegation for the county would introduce a local Act that provides for change in salary or expenses, which can become effective as early as the effective date specified in such local Act, but may not apply retroactively.

Authorization for Commissioners to Set Their Own Salaries:

The Constitution of Georgia provides that a governing authority may not take any action affecting its compensation, unless it is specifically authorized under general or local law.²⁵ Under current state law, unless otherwise provided in a local Act of the General Assembly, there is a single method that county commissioners may use to set their own compensation, expenses and expense allowances at the local level through the general law procedure outlined below.²⁶ Please consult with your county attorney to ensure compliance with all applicable laws.

- *Public 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 proposed compensation increase.²⁷

- *Deadline to Adopt the Increase.* 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 the next election to the county's governing authority. For example, for counties with board seats on the 2026 election cycle, the commissioners would need to take action to increase their salary before the date qualifying begins – likely March 2nd, 2026 – with any increase becoming effective on January 1, 2027.²⁸ Moreover, due to public notice requirements, the process to increase compensation should generally be started at least three weeks before the qualifying period begins.²⁹ If the commissioners do not take action prior to the start of that qualifying period, the next opportunity to increase salaries will be prior to the beginning of the next qualifying period for commissioner(s) elections, with such increase to become effective the following January 1st.

CORONERS MINIMUM SALARIES FOR 2026

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

In counties with a population of 35,000 or more according to the 2020 Census (see APPENDIX F), coroners are entitled to be paid the death investigation fee of \$175 where no jury is impaneled or \$250 per death investigation when a jury is impaneled.³⁰ However, if the coroner is paid an annual salary provided for by local Act, he or she is not entitled to death investigation fees.³¹ If a local Act establishing compensation for the coroner provides for a salary that is less than the coroner would receive from death investigation fees, the coroner may decide whether to be paid the salary specified in the local legislation or the death investigation fees. The coroner must give the commissioners notice of the decision to change his or her method of compensation in writing no later than October 1 in order for the compensation change to become effective on the next January 1.³²

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

In counties with a population of 34,999 or less according to the 2020 Census (see APPENDIX G), coroners are entitled to a state-specified minimum salary based upon three population ranges.³³ The applicable minimum salary is in addition to any fees including the death investigation fees.³⁴ The death investigation fee is \$175 per death investigation where no jury is impaneled or \$250 per death investigation when a jury is impaneled.³⁵

State-specified minimum salaries for coroners in these counties are calculated according to the procedure summarized below. Note that there are no COLAs for 2004, 2009, 2010, 2011, 2012, 2013, 2014, 2019, 2021, 2022, or 2026. To compute salaries for coroners in these counties, follow these steps:

Step 1: Establish the Base Salary. For coroners in counties with a 2020 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 2020 Census (see APPENDIX G).³⁶ If the county’s population under the 2020 Census decreased since the 2010 Census (APPENDIX H) or 2000 Census (APPENDIX I), bringing the coroner into a population bracket with a lower base salary, then the coroner is entitled to receive the base salary in the prior, higher population bracket so long as he or she is in office.³⁷

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: Add Longevity. Coroners are entitled to a longevity increase at the rate of 5% for each complete 4-year term served after December 31, 2000.³⁸ The maximum longevity increase is 30% for coroners who have served six or more full terms of office after December 31, 2000.

Step 3: Add 2002 COLA. The 2002 cost of living adjustment is determined by adding (1) the base salary and (2) longevity increase(s) (if applicable) and multiplying that sum by **3.50%**. This COLA is added regardless of when the coroner first took office.³⁹

Step 4: Add 2003 COLA. The 2003 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), and (3) the 2002 COLA, and multiplying that sum by **2.25%**. This COLA is added regardless of when the coroner first took office.⁴⁰

Reminder: There is no 2004 COLA.

Step 5: Add 2005 COLA. The 2005 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, and (4) the 2003 COLA, and multiplying that sum by **2.00%**. However, the resulting 2005 COLA cannot exceed \$1,600. This COLA is added regardless of when the coroner first took office.⁴¹

Step 6: Add 2006 COLA. The 2006 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, and (5) the 2005 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the coroner first took office.⁴²

Step 7: Add 2007 COLA. The 2007 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, and (6) the 2006 COLA, and multiplying that sum by **2.89%**. This COLA is added regardless of when the coroner first took office.⁴³

Step 8: Add 2008 COLA. The 2008 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, and (7) the 2007 COLA, and multiplying that sum by **3.00%**. This COLA is added regardless of when the coroner first took office.⁴⁴

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 adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5)

the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, and (8) the 2008 COLA, and multiplying that sum by **1.00%**. This COLA is added regardless of when the coroner first took office.⁴⁵

Step 10: Add 2016 COLA. The 2016 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, and (9) the 2015 COLA, and multiplying that sum by **1.00%**. This COLA is added regardless of when the coroner first took office.⁴⁶

Step 11: Add 2017 COLA. The 2017 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, and (10) the 2016 COLA, and multiplying that sum by **3.00%**. This COLA is added regardless of when the coroner first took office.⁴⁷

Step 12: Add 2018 COLA. The 2018 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, and (11) the 2017 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the coroner first took office.⁴⁸

Reminder: There is no COLA for 2019.

Step 13: Add 2020 COLA. The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, (11) the 2017 COLA, and (12) the 2018 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the coroner first took office.⁴⁹

Reminder: There is no COLA for 2021 or 2022.

Step 14: Add 2023 COLA. Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 13. This COLA is added regardless of when the coroner first took office.⁵⁰

Step 15: Add 2024 COLA. Add the 2024 cost of living adjustment of **\$2,000.00** to the total of Steps 1 through 14. This COLA is added regardless of when the coroner first took office.⁵¹

Step 16: Add 2025 COLA. The 2025 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, (11) the 2017 COLA, (12) the 2018 COLA, (13) the 2020 COLA, (14) the 2023 COLA, and (15) the 2024 COLA, and multiplying that sum by 4%; provided, however, the total value of the 2025 COLA cannot exceed \$3,000, so **the lesser of such 4% amount or \$3,000** is the 2025 COLA amount. This COLA is added regardless of when the coroner first took office.⁵²

Reminder: There is no COLA for 2026.

Step 17: 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 any term of office. Local supplements are **not** subject to longevity increases and COLAs, unless granted by the county commissioners.⁵³

Step 18: Compare to Local Legislation. Many coroners' salaries are governed by local Acts of the legislature rather than the state-specified minimum salary. In general, a coroner is paid either according to the procedures set forth above or according to a local Act, whichever is higher. If the salary established by local Act is higher than the amount calculated in Steps 1 through 17, then the coroner is entitled to be paid according to local legislation. If the salary established by local Act is less than the amount calculated in Steps 1 through 17, then the coroner is entitled to the amount calculated in Steps 1 through 17.⁵⁴ For more information on local Acts, please see page 37.

DEPUTY CORONERS

Each coroner is required to appoint at least one deputy coroner.⁵⁵ Additional deputy coroners may be appointed if approved by the county board of commissioners.⁵⁶ State law is not clear on the compensation for deputy coroners, other than regarding payment of death investigative fees. The county attorney should be consulted to determine the appropriate compensation for the deputy coroner(s).

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

If the coroner is not paid a salary set by local Act, then the deputy coroner is entitled to the \$175 or \$250 death investigation fee (depending upon whether a jury is impaneled) for each investigation in which he or she serves in place of the coroner. However, if the coroner is paid a salary pursuant to a local Act, then the deputy coroner is not entitled to the death investigation fee, unless otherwise specified by local Act.⁵⁷

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

For deputy coroners in counties of 34,999 or less where the coroner is paid pursuant to the state minimum salary law, the only guidance offered by state law is that expenses for deputy coroners must come from funds other than the minimum salaries specified for the coroner.⁵⁸ If the coroner in such a county is paid according to the general law minimum salary schedule, then the deputy coroner is entitled to the \$175 or \$250 death investigation fee (depending upon whether a jury is impaneled) for each investigation in which he or she serves in place of the coroner.⁵⁹

MANDATORY EXPENSE ALLOWANCE

Coroners and deputy coroners are entitled to an expense allowance for a mandatory annual training course provided by the Georgia Police Academy. Such expenses include 1) an expense allowance of \$247.00 (*confirmed as of 05/01/2025; increased from \$173.00 effective Sept. 1, 2021*) for each day attending the training course, 2) registration fees for the training course, and 3) either mileage reimbursement at the approved IRS rate or actual transportation costs to and from the course if he or she travels by public carrier. Such expenses are to be paid by the county.⁶⁰

OPTIONAL EXPENSE ALLOWANCE

In counties with a 2020 population (see APPENDIX F) of 34,999 or less, the board of commissioners is authorized, but not required, to provide a monthly expense allowance to the coroner of \$50 per month. This discretionary expense allowance, if granted, is in addition to any other salary, fees, or expenses required by law.⁶¹ For tax purposes, expense allowances must be treated as income to the coroner and reported to the IRS.

Optional Expense Allowance Schedule

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

MAGISTRATES MINIMUM SALARIES FOR 2026

Minimum salaries for elected and appointed magistrate judges are calculated according to the procedure summarized below. Changes to state law, which became effective January 1, 2022, re-set base salaries for magistrates, including all COLAs awarded prior to July 1, 2022;⁶² as a result, only the 2023, 2024, and 2025 COLAs are applicable. There was no state COLA for 2026. To compute state minimum salaries for magistrates, 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 F.⁶³ However, if the county’s population decreased since the 2020 Census(APPENDIX G), 2010 Census(APPENDIX H), or 2000 Census(APPENDIX I), 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 he or she is in office.⁶⁴

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$36,288.19
6,000 — 11,889	\$49,833.79
11,890 — 19,999	\$56,451.65
20,000 — 28,999	\$59,934.60
29,000 — 38,999	\$64,512.39
39,000 — 49,999	\$68,547.73
50,000 — 74,999	\$76,834.09
75,000 — 99,999	\$82,472.75
100,000 — 149,999	\$88,109.64
150,000 — 199,999	\$94,082.74
200,000 — 249,999	\$102,736.58
250,000 — 299,999	\$111,523.74
300,000 — 399,999	\$123,109.97
400,000 — 499,999	\$128,108.37
500,000 or more	\$133,106.73

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 above schedule.⁶⁵

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 base salary in the above 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.⁶⁶

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 from the Schedule of Base Salaries above or \$56,220.00 per year (i.e., \$4,685.00 per month), whichever is less.⁶⁷

For Part-time Magistrates Who Are Not Chief Magistrate 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 annual base salary according to population from the Schedule of Base Salaries above or \$27.07 per hour (equivalent to an annualized salary of \$56,305.60), whichever is less. Regardless of the number of hours worked, however, each magistrate must be paid at least \$8,650.32 per year (or \$720.86 per month). The chief magistrate must certify the number of hours worked by part-time magistrates to the county governing authority.⁶⁸

Step 2: Add Statutory Supplement. If the magistrate also serves as clerk to the magistrate court, add \$4,723.92 (\$393.66 per month).⁶⁹

Step 3: Add Longevity. Elected, appointed, full-time and part-time magistrates are entitled to longevity increases if they have served at least one full 4-year term that was completed after December 31, 1995. To figure the amount of the longevity increase, first determine the total number of 4-year terms that were completed by that magistrate since 1995 and multiply the number of terms by 5%. Then, add (1) the base salary, (2) the statutory supplement from Step 2 (if applicable), and multiply that sum by the applicable longevity rate of increase. For 2026, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term magistrate to a maximum of 40% for one who has completed eight or more terms of office.⁷⁰

Step 4: Add 2023 COLA. Add the 2023 cost of living adjustment.

For full-time magistrates, add **\$5,000.00** to the total of Steps 1 through 3. This COLA is added regardless of when the magistrate first took office.⁷¹

For part-time magistrates that are paid (under Step 1) the minimum annual salary or 90% of the base salary from the Schedule of Base Salaries, add **\$5,000.00**.

For part-time magistrates who are paid an hourly rate under Step 1, add \$2.41* per hour for each hour worked. Please note: this calculation for part-time magistrates who are paid on an hourly basis is based upon the best interpretation from ACCG and the Magistrate Council of Georgia of the applicability of the 2023 cost of living adjustment. A percentage COLA would be easier to apply; however, ACCG and the Magistrate Council believe converting the flat dollar figure (\$5,000) to an hourly rate equivalent as described below is the most reasonable way to determine⁷² COLA application to part-time magistrates paid based upon an hourly rate of pay.

*This is the \$5,000.00 2023 cost of living adjustment divided by 2,080, which is equal to 40 hours per week multiplied by 52 weeks to get the hourly rate equivalent of the 2023 COLA.

Step 5: Add 2024 COLA. Add the 2024 cost of living adjustment.

For full-time magistrates, add **\$2,000.00** to the total of Steps 1 through 4. This COLA is added regardless of when the magistrate first took office.⁷³

For part-time magistrates that are paid (under Step 1) the minimum annual salary or 90% of the base salary from the Schedule of Base Salaries, add **\$2,000.00**.

For part-time magistrates who are paid an hourly rate under Step 1, add \$0.96* per hour for each hour worked. Please note: this calculation for part-time magistrates who are paid on an hourly basis is based upon the best interpretation from ACCG and the Magistrate Council of Georgia of the applicability of the 2024 cost of living adjustment. A percentage COLA would be easier to apply; however, ACCG and the Magistrate Council believe converting the flat dollar figure (\$2,000) to an hourly rate equivalent as described below is the most reasonable way to determine⁷⁴ COLA application to part-time magistrates paid based upon an hourly rate of pay.

*This is the \$2,000.00 2024 cost of living adjustment divided by 2,080, which is equal to 40 hours per week multiplied by 52 weeks to get the hourly rate equivalent of the 2024 COLA.

Step 6: Add 2025 COLA.

For full-time magistrates, the 2025 cost of living adjustment is determined by adding (1) the base salary, (2) the supplements from Step 2 (if applicable), (3) the longevity amount from Step 3 (if applicable), (4) the 2023 COLA, and (5) the 2024 COLA, and multiplying that sum by **4.00%**; provided, however, that the value of the 2025 COLA shall not exceed \$3,000, so **the lesser of such 4% amount or \$3,000** is the 2025 COLA amount.

For part-time magistrates that are paid (under Step 1) the minimum annual salary or 90% of the base salary from the Schedule of Base Salaries, the 2025 cost of living adjustments is determined by adding (1) the base salary, (2) the supplements from Step 2 (if applicable), (3) the longevity amount from Step 3 (if applicable), (4) the 2023 COLA, and (5) the 2024 COLA, and multiplying that sum by 4.00%; provided, however, that the value of the 2025 COLA shall not exceed \$3,000, so the lesser of such 4% amount or \$3,000 is the 2025 COLA amount.

For part-time magistrates who are paid an hourly rate (under Step 1), the 2025 cost of living adjustment is determined by adding (1) the base hourly rate, (2) the longevity amount from step 3 (if applicable), (3) the 2023 COLA, and (4) the 2024 COLA, and multiplying that sum by 4.00%; provided, however, that the value of the 2025 COLA shall not exceed \$3,000 in total, so the lesser of such 4% amount or \$3,000 in aggregate across all hours worked is the 2025 COLA amount.

This COLA is added regardless of when the magistrate first took office.⁷⁵

Reminder: All COLAs prior to 2022 have been included in the updated base salaries listed above; as a result, only the 2023, 2024, and 2025 COLA increases are to be applied for 2025; there is no COLA for 2026.

Example for Step 6: Part-Time Magistrates That Are Paid Lowest Base Salary for Magistrates (without magistrate clerk supplement)

Part-time with base salary	\$ 8,650.32
Add longevity (3 term/15% example)	\$ <u>1,297.55</u>
<i>Subtotal</i>	\$ 9,947.87
Add 2023 COLA	\$ 5,000.00
Add 2024 COLA	\$ 2,000.00
Add 2025 COLA (4%, capped at \$3,000)	\$ <u>677.91</u>
Total	\$ \$17,625.78

Example: Part-Time Magistrates That Are Paid An Hourly Wage (without magistrate clerk supplement)

Base hourly rate:	\$ 27.07 per hour
Add longevity (3-term/15% example)	\$ <u>4.06</u> per hour
<i>Subtotal</i>	\$ 31.13 per hour
Add 2023 COLA	\$ 2.41 per hour*
Add 2024 COLA	\$ <u>0.96</u> per hour**
<i>Subtotal</i>	\$ 34.50
Add 2025 COLA (4%, capped at \$3,000)	\$ <u>1.38</u> per hour***
Total	\$ 35.88 per hour

*This is the \$5,000.00 2023 cost of living adjustment divided by 2,080, which is equal to 40 hours per week multiplied by 52 weeks, to get the hourly rate equivalent of the 2023 COLA.

** This is the \$2,000 2024 cost of living adjustment divided by 2,080, which is equal to 40 hours per week multiplied by 52 weeks, to get the hourly rate equivalent of the 2024 COLA.

***The 2025 COLA's hourly rate will vary for magistrates depending on their longevity increase. \$1.38 per hour represents the hourly equivalent COLA for a part-time magistrate who served three full terms.

Step 7: 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 any term of office.⁷⁶ Local supplements are not subject to state longevity increases or COLAs, unless granted by the county commissioners.

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. If the salary established by local legislation, plus any local supplement, is higher than the amount calculated in Step 1, then the magistrate is entitled to be paid according to local legislation plus local supplement. If the salary established by local legislation, plus any local supplement, is less than the amount calculated in Step 1, then the magistrate is entitled to the amount calculated in

Steps 1 through 7.⁷⁷ For more information about salaries set by local legislation, please see page 37.

Note: Magistrates are required to be paid in equal monthly installments.⁷⁸

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 2020 Census (APPENDIX G). The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the county commissioners, this discretionary expense allowance is in addition to any other salary, fees, or expenses required by law.⁷⁹ For tax purposes, expense allowances must be treated as income to the magistrate 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 SALARIES FOR 2026

Minimum salaries for probate judges are calculated according to the procedure summarized below. 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" below, using the county's population reported in the Census estimate in APPENDIX F.⁸⁰ However, if the population has decreased since the 2020 Census (APPENDIX G), 2010 Census (see APPENDIX H) or the 2000 Census (see APPENDIX I) 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.⁸¹

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$35,576.65
6,000 — 11,889	\$48,856.63
11,890 — 19,999	\$55,344.71
20,000 — 28,999	\$59,296.04
29,000 — 38,999	\$63,247.38
39,000 — 49,999	\$67,203.60
50,000 — 74,999	\$75,327.48
75,000 — 99,999	\$80,855.58
100,000 — 149,999	\$86,381.94
150,000 — 199,999	\$92,237.91
200,000 — 249,999	\$100,722.08
250,000 — 299,999	\$109,336.93
300,000 — 399,999	\$120,695.99
400,000 — 499,999	\$125,596.32
500,000 or more	\$130,496.72

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

+ \$5,787.36 (\$482.28 per month) for serving as judge for traffic cases⁸²

Note: Starting on January 1st, 2025, probate judges **will not** be eligible for the annual supplement for conducting elections, as they have been statutorily relieved of that duty.⁸³

Note: The supplements for serving as magistrate or clerk to magistrate court are addressed in Steps 8 through 10 below.⁸⁴

Step 3: Add Longevity.

A. Determine the total number of complete 4-year terms (i.e., no partial terms) served by the probate judge after December 31, 1976, and multiply the number of terms by 5%. For 2026, the rate of the longevity increase ranges (in 5% increments) from 0% for first-term probate judges to a maximum of 60% for those who have completed twelve or more terms of office.⁸⁵

B. To figure the dollar amount of the longevity increase, multiply the Subtotal of the Base Salary and Statutory Supplement by the Longevity Increase Percentage.

Step 4: Add 2020 COLA. The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) the supplements from Step 2 (if applicable), and (3) the longevity amount from Step 3 (if applicable) and multiplying that sum by **2.00%**. This COLA is added regardless of when the probate judge first took office.⁸⁶

Step 5: Add 2023 COLA. Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 4. This COLA is added regardless of when the probate judge first took office.⁸⁷

Step 6: Add 2024 COLA. Add the 2024 cost of living adjustment of **\$2,000.00** to the total of Steps 1 through 5. This COLA is added regardless of when the probate judge first took office.⁸⁸

Step 7: Add 2025 COLA. The 2025 cost of living adjustment is determined by adding (1) the base salary, (2) the supplements from Step 2 (if applicable), (3) the longevity amount from Step 3 (if applicable), (4) the 2020 COLA, (5) the 2023 COLA, and (6) the 2024 COLA, and multiplying that sum by **4.00%**; provided, however, that no 2025 COLA shall exceed \$3,000. The lesser of the 4% amount or \$3,000 is added regardless of when the probate judge first took office.⁸⁹

Reminder: There is no COLA for 2026.

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 COLAs, unless granted by the county commissioners.⁹⁰

Step 9: Add Magistrate Service Supplement + COLA + Longevity (If Applicable).
Consult local Act regarding this form of Magistrate Service.

A. Add the Base Amount.

If the probate judge also serves as chief magistrate or magistrate, add \$14,162.10.⁹¹

B. Add the 2023 COLA. Add the 2023 cost of living adjustment of \$5,000.00 to the total from Step 9A regardless of when the probate judge first began magistrate service.

C. Add the 2024 COLA. Add the 2024 cost of living adjustment of \$2,000.00 to the sum of Step 9A and 9B regardless of when the probate judge first began magistrate service.

D. Add the 2025 COLA. Add the 2025 cost of living adjusted, which is equal 4% of the sum of Steps 9A, 9B, and 9C.

E. Determine the Longevity Increase Percentage (If Any). Determine the total number of 4-year terms that the probate judge completed after December 31, 1999, while that probate judge was also serving as magistrate or chief magistrate for the duration of such terms. Multiply the number of such terms by 5%. For 2026, the rate of longevity increase percentage may range (in 5% increments) from 0% for the first-term of such dual service to a maximum of 35% for those who have completed seven or more of such terms of office.⁹²

F. Determine the Longevity Increase Dollar Amount (If Any). To figure the dollar amount of the longevity increase to the supplement for serving as magistrate or chief magistrate, multiply the sum of Steps 9A, 9B, 9C, and 9D by the applicable rate of longevity increase from Step 9E.

G. Add the sum of Steps 9A, 9B, 9C, 9D, and 9F to the sum of Steps 1 through 8.

Step 10: 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 \$4,723.92 (\$393.66 per month).⁹³ 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 this supplement for serving as clerk to the magistrate court.⁹⁴

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 by the steps above, 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 established by the steps above, then the probate judge is entitled to the amount established by the steps above.⁹⁵ For more information about salaries set by local legislation, please see page 37.

Note: Probate Judges are required to be paid in equal monthly installments.⁹⁶

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 2020 Census (see APPENDIX G). The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the board of commissioners, this discretionary expense allowance is in addition to any other salary, fees, or expenses required by law.⁹⁷ For tax purposes, expense allowances must be treated as income probate judge 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 SALARIES FOR 2026

Minimum salaries for sheriffs are calculated according to the procedure summarized below. 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 reported in the Census estimate in APPENDIX F.⁹⁸ However, if the population has decreased since the 2020 Census (APPENDIX G), 2010 Census (see APPENDIX H) or the 2000 Census (see APPENDIX I) 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.⁹⁹

Schedule of Base Salaries

Population	Base Salary
0 – 5,999	\$50,132.72
6,000 – 11,889	\$55,952.37
11,890 – 19,999	\$64,255.19
20,000 – 28,999	\$70,753.11
29,000 – 38,999	\$77,294.36
39,000 – 49,999	\$83,750.51
50,000 – 74,999	\$90,246.74
75,000 – 99,999	\$93,314.37
100,000 – 149,999	\$96,381.99
150,000 – 199,999	\$99,812.27
200,000 – 249,999	\$103,266.39
250,000 – 299,999	\$113,005.67
300,000 – 399,999	\$126,199.09
400,000 – 499,999	\$131,099.43
500,000 or more	\$136,011.72

Step 2: Add Longevity Increase (If Any).

A. Determine the total number of complete 4-year terms of office (i.e., no partial terms), which have been served by the sheriff since December 31, 1976. The sheriff is entitled to a longevity increase of 5% for each such completed term of office. For 2026, the longevity increase percentage may range (in 5% increments) from 0% for a first-term sheriff to a maximum of 60% for a sheriff who has completed twelve or more terms of office.¹⁰⁰

B. To figure the dollar amount of the longevity increase, multiply the base salary from Step 1 by the applicable longevity increase percentage from Step 2A.

Step 3: Add 2020 COLA. The 2020 cost of living adjustment dollar amount is determined by adding (1) the base salary and (2) the longevity dollar amount from Step 2 (if applicable), and then multiplying that sum by **2.00%**. This COLA is added regardless of when the sheriff first took office.¹⁰¹

Step 4: Add 2023 COLA. Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 3. This COLA is added regardless of when the sheriff first took office.¹⁰²

Step 5: Add 2024 COLA. Add the 2024 cost of living adjustment of **\$2,000.00** to the total of Steps 1 through 4. This COLA is added regardless of when the sheriff first took office.¹⁰³

Step 6: Add 2025 COLA. Add the 2025 cost of living adjustment. In short, the 2025 COLA dollar amount is equal to the lesser of \$3,000 or 4% of the total dollar amount derived from the sum of Steps 1 through 5. This COLA is added regardless of when the sheriff first took office.¹⁰⁴

The full formula for the 2025 COLA dollar amount would be to add (1) the base salary, (2) the longevity dollar amount from Step 2 (if applicable), (3) the 2020 COLA, (4) the 2023 COLA, and (5) the 2024 COLA, and multiplying that sum by 4%; provided, however, that the value of the 2025 COLA shall not exceed \$3,000, so **the lesser of such 4% amount or \$3,000** is the 2025 COLA amount.

Reminder: There is no COLA for 2026.

Step 7: Add Statutory Court Supplement + Longevity (If Applicable). If applicable, add the statutory court supplement required by Code Section 15-16-20.1. This statutory court supplement **IS** subject to being increased by longevity but is **NOT** subject to any cost-of-living adjustments or general performance-based increases.¹⁰⁵

- A. Determining the base statutory court supplement amount: If the sheriff of any county performs the duties of a sheriff for at least one state court, probate court, magistrate court, juvenile court, or county recorder's court under any applicable general or local law of this state, he or she shall receive for his or her services in such court or courts a salary supplement of not less than \$385.90 per month (\$4,630.80 per year), to be paid from the funds of the county.¹⁰⁶ If the sheriff serves two or more such courts, the supplement doubles to \$ \$771.80 per month (\$9,261.60 per year).¹⁰⁷ In no event shall a sheriff receive more than two statutory supplement increases even where he or she serves more than two additional courts.¹⁰⁸
- B. Add a longevity increase amount to the statutory court supplement: Increase the dollar amount of the statutory court supplement amount derived in Step 7A by the sheriff's longevity increase percentage determined in Step 2A, if any.¹⁰⁹

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 any term of office. Local supplements are not subject to longevity and COLAs unless otherwise granted by the county commissioners.¹¹⁰

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 established by the steps above, then the sheriff is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount established by the steps above, then the sheriff is entitled to the amount established by the steps above.¹¹¹ For more information about salaries set by local legislation, please see page 37.

Note: Sheriffs are required to be paid in equal monthly installments.¹¹²

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 2020 Census (see APPENDIX G). The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the board of commissioners, this discretionary expense allowance is in addition to any other salary, fees, or expenses required by law.¹¹³ For tax purposes, expense allowances must be treated as income to the sheriff 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 COURT CLERKS MINIMUM SALARIES FOR 2026

Minimum salaries for clerks of superior court are calculated according to the procedure summarized below. To compute state minimum salaries for clerks of superior court, 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 population from the Census estimates in APPENDIX F.¹¹⁴ However, if the population has decreased since the 2020 Census (see APPENDIX G), 2010 Census (see APPENDIX H) or the 2000 Census (see APPENDIX I) 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.¹¹⁵

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$35,576.65
6,000 — 11,889	\$48,856.63
11,890 — 19,999	\$55,344.71
20,000 — 28,999	\$59,296.04
29,000 — 38,999	\$63,247.38
39,000 — 49,999	\$67,203.60
50,000 — 74,999	\$75,327.48
75,000 — 99,999	\$80,855.58
100,000 — 149,999	\$86,381.94
150,000 — 199,999	\$92,237.91
200,000 — 249,999	\$100,722.08
250,000 — 299,999	\$109,336.93
300,000 — 399,999	\$120,695.99
400,000 — 499,999	\$125,596.32
500,000 or more	\$130,496.72

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 \$4,630.80 (\$385.90 per month) for serving as clerk to juvenile court¹¹⁶
- + At least \$4,630.80 (\$385.90 per month) for serving as clerk to state court¹¹⁷
- + At least \$4,723.92 (\$393.66 per month) for serving as clerk to magistrate court¹¹⁸
- + At least \$4,630.80 (\$385.90 per month) for providing jury management¹¹⁹

Step 3: Add Longevity Increase (If Any). First, determine the total number of complete 4-year terms (i.e., no partial terms), which have been served by the clerk since December 31, 1976. The clerk is entitled to a longevity increase of 5% for each such completed term of office. For 2026, the longevity increase percentage may range (in 5% increments) from 0% for a first-term clerk to a maximum of 60% for one who has completed twelve or more terms of office.¹²⁰

To figure the dollar amount of the longevity increase, multiply the base salary plus any supplements from Step 2 by the applicable longevity increase percentage.

Step 4: Add 2020 COLA. The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) the applicable supplements from Step 2, and (3) the applicable longevity amount from Step 3, and multiplying that sum by **2.00%**. This COLA is added regardless of when the clerk first took office.¹²¹

Step 5: Add 2023 COLA. Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 4. This COLA is added regardless of when the clerk first took office.¹²²

Step 6: Add 2024 COLA. Add the 2024 cost of living adjustment of **\$2,000.00** to the total of Steps 1 through 5. This COLA is added regardless of when the clerk first took office.¹²³

Step 7. Add 2025 COLA. The 2025 cost of living adjustment is determined by adding (1) the base salary, (2) the applicable supplements from Step 2, (3) the applicable longevity amount from Step 3, (4) the 2020 COLA, (5) the 2023 COLA, and (6) the 2024 COLA, and multiplying that sum by **4.00%**; provided, however, that the value of the 2025 COLA shall not exceed \$3,000, so the **lesser of such 4% amount or \$3,000** is the 2025 COLA amount. This COLA is added regardless of when the clerk first took office.¹²⁴

Reminder: There is no COLA for 2026.

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 any term of office. Local supplements are not subject to longevity and COLAs unless granted by the county commissioners.¹²⁵

Step 9: Add Tax Appeal Administrator Supplement. The superior court clerk serves as the tax appeal administrator, providing boards of equalization with oversight, facilities and administrative assistance.¹²⁶ Counties are required to include a separate line item in the budget for the operations of tax appeal administration (which is separate from the budget for the operations of superior court clerk¹²⁷) for the tax appeal administrator's compensation.¹²⁸ Any amount for the tax appeal administrator compensation is not subject to longevity and COLA increases.

Final Step: Compare to Local Legislation. Many clerks of superior courts' 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 calculated by the steps above, 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 calculated by the steps above, then the clerk of superior court is entitled to the amount calculated by the steps above.¹²⁹ For more information about salaries set by local legislation, please see page 37.

Note: Superior court clerks are required to be paid in equal monthly installments.¹³⁰

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 2020 Census (see APPENDIX G).¹³¹ The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the board of commissioners, this discretionary expense allowance is in addition to any other salary, fees, or expenses required by law.¹³² For tax purposes, expense allowances must be treated as income to the superior court clerk 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 SALARIES FOR 2026

Minimum salaries for tax commissioners are calculated according to the procedure summarized below. 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 population for the county from the Census estimates in APPENDIX F.¹³³ However, if the population has decreased since the 2020 Census (APPENDIX G), 2010 Census (see APPENDIX H), or the 2000 Census (see APPENDIX I) 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.¹³⁴

Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$35,576.65
6,000 — 11,889	\$48,856.63
11,890 — 19,999	\$55,344.71
20,000 — 28,999	\$59,296.04
29,000 — 38,999	\$63,247.38
39,000 — 49,999	\$67,203.60
50,000 — 74,999	\$75,327.48
75,000 — 99,999	\$80,855.58
100,000 — 149,999	\$86,381.94
150,000 — 199,999	\$92,237.91
200,000 — 249,999	\$100,722.08
250,000 — 299,999	\$109,336.93
300,000 — 399,999	\$120,695.99
400,000 — 499,999	\$125,596.32
500,000 or more	\$130,496.72

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

- + \$5,003.28 (\$416.94 per month) for serving as ex officio sheriff in the sale of properties for the purpose of collecting taxes.¹³⁵
- + At least \$4,195.20 (\$349.60 per month) for serving as chief deputy registrar.¹³⁶

Step 3: Add Longevity Increase (If Any). First, determine the total number of complete 4-year terms (i.e., no partial terms), which have been served by the tax commissioner since December 31, 1976. The tax commissioner is entitled to a longevity increase of 5% for each such completed term of office. For 2026, the longevity increase percentage may range (in 5%

increments) from 0% for a first-term tax commissioner to a maximum of 60% for one who has completed twelve or more terms of office.¹³⁷

To figure the dollar amount of the longevity increase, multiply the base salary plus supplements from Step 2 (if applicable) by the applicable longevity increase percentage.

Step 4: Add 2020 COLA. The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) the supplements from Step 2 (if applicable), and (3) the longevity amount from Step 3 (if applicable) and multiplying that sum by **2.00%**. This COLA is added regardless of when the tax commissioner first took office.¹³⁸

Step 5: Add 2023 COLA. Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 4. This COLA is added regardless of when the tax commissioner first took office.¹³⁹

Step 6: Add 2024 COLA. Add the 2024 cost of living adjustment of **\$2,000.00** to the total of Steps 1 through 5. This COLA is added regardless of when the tax commissioner first took office.¹⁴⁰

Step 7. Add 2025 COLA. The 2025 cost of living adjustment is determined by adding (1) the base salary, (2) the applicable supplements from Step 2, (3) the applicable longevity amount from Step 3, (4) the 2020 COLA, (5) the 2023 COLA, and (6) the 2024 COLA, and multiplying that sum by **4.00%**; provided, however, that the value of the 2025 COLA shall not exceed \$3,000, so the **lesser of such 4% amount or \$3,000** is the 2025 COLA amount. This COLA is added regardless of when the tax commissioner first took office.¹⁴¹

Reminder: There is no COLA for 2026.

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 any term of office. Local supplements are not subject to longevity and COLAs unless granted by the county commissioners.¹⁴²

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 calculated by the steps above, 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 calculated by the steps above, then the tax commissioner is entitled to the amount calculated by the steps above.¹⁴³ For more information about salaries set by local legislation, please see page 37.

Note: Tax commissioners are required to be paid in equal monthly installments.¹⁴⁴

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 2020 Census (see APPENDIX G). The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the board of commissioners, this discretionary expense allowance is in addition to any other salary, fees or expenses required by law.¹⁴⁵ For tax purposes, expense allowances must be treated as income to the tax commissioner 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 in superior, state, and other courts is \$5.00.¹⁴⁶ However, the first grand jury impaneled at the fall term of the superior court is responsible for establishing the per diem for the next year.¹⁴⁷ Any increase in the per diem must be approved by the board of commissioners.¹⁴⁸

BOARD OF TAX ASSESSORS 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.¹⁴⁹ The board of commissioners is 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 at least \$25.00 per diem for their time considering appeals and attending required, approved appraisal courses.¹⁵⁰ Such members are also to be reimbursed for reasonable expenses incurred in attending these appraisal courses. Members of the board of equalization must provide certification to the county for the number of days they attended training. The board of commissioners is authorized to increase the amount of per diem for considering appeals and attending these required training sessions. In addition, members of the Board of Equalization are entitled to be paid \$25.00 per day for each 8 hours of completed online training provided by the Department of Revenue. Members are required to file an affidavit with the number of training hours actually completed, which must first be certified by the appeal administrator before reimbursement can be provided by the county.¹⁵¹ No expenses are allowed for this training.

CIRCUIT PUBLIC DEFENDERS & 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 from the counties of their circuit is \$50,000 or more.¹⁵² Similarly, the appointed state-paid staff of the circuit public defender's office who receive a county supplement of \$50,000 or more may not have their county supplement increased.¹⁵³

DISTRICT ATTORNEY & 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, whichever is greater.¹⁵⁴ The board of commissioners may provide an additional supplement if the district attorney provides child support recovery services.¹⁵⁵ Note, however, that, effective January 1, 2016, any district attorney who receives a total county supplement of \$50,000 or more cannot have their county supplement increased.¹⁵⁶

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 employee of the district attorney's office (e.g., assistant district attorney, investigator, victim witness coordinator, and administrative personnel) who receives a total county supplement of \$50,000 or more cannot have his or her county supplement increased.¹⁵⁷ 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 empaneled in the fall term of superior court is responsible for setting the expense allowance for grand jurors and regularly drawn trial jurors. The expense allowance must be at least \$5.00 but no more than \$50.00 per diem.¹⁵⁸ The grand jury may increase the amount subject to the approval of the board of commissioners.¹⁵⁹

JUVENILE COURT JUDGE SALARIES

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.¹⁶⁰ Circuits with at least one juvenile court judge are entitled to receive a state grant of \$100,000 per year.¹⁶¹ Additionally, circuits with more than four superior court judges are eligible for an additional state grant of \$25,000 per year per superior court judgeship above four. For example, a circuit with five superior court judges is eligible for an additional grant of \$25,000; a circuit with six superior court judges is eligible for an additional grant of \$50,000; etc.¹⁶² If the circuit uses part-time juvenile court judges, the amount of the state grant to the circuit is as follows:

For each part-time judge who works one day weekly: \$20,000.00

For each part-time judge who works two days weekly: \$40,000.00

For each part-time judge who works three days weekly: \$60,000.00

For each part-time judge who works four days weekly: \$80,000.00¹⁶³

In addition, the state Fiscal Year 2023 Budget (HB 911) included additional contingent grants for juvenile courts that have a backlog of less than 180 days for dependency cases. The Fiscal Year 2025 Budget (HB 916) provided \$218,000 of funding for the Juvenile Court judges' salary supplement pursuant to the General Appropriations for FY 2023 (Act 865, HB 911) with the note:

"Increase funds for the Juvenile Court judges' salary supplement. Beginning in FY 2023, a \$6,000 supplement has been paid to juvenile court judges who certified no backlog of cases existed in their courts. There is ambiguity surrounding whether the purpose of this allocation has been followed. A new data system should answer questions concerning case backlogs. Therefore, this \$6,000 supplement shall cease on February 1, 2025, for any juvenile court judge who has not adopted a uniform case management system that at a minimum provides the period of time that a child has been in Division of Family and Children Services (DFCS) custody pending permanency."

The total grant for part-time judges in the circuit cannot exceed the amount the circuit would be eligible to receive for full-time judges, as described above.¹⁶⁴

MAGISTRATE COURT CLERK

Persons serving as the clerk for magistrate court shall be paid at least \$4,723.92 per year (\$393.66 per month).¹⁶⁵

STATE COURT CLERK

For counties that have state courts, there is no statewide salary for state court clerks. Such salaries may be established by local law. However, statewide law does require that, for a state court clerk serving as clerk to the magistrate court, the state court clerk shall be paid for those magistrate court clerk services at least \$4,723.92 per year (\$393.66 per month).¹⁶⁶

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-general. Their salaries are established only by local law and paid for by the county.¹⁶⁷ The commissioners are specifically authorized by state law to provide a supplement to the salary set by local legislation; if a county provides such a supplement, it may not be reduced during the judge's or solicitor-general's term in office.¹⁶⁸

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 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.¹⁶⁹ 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.¹⁷⁰ If one or more counties provide such a supplement, it may not be reduced during the judge's term in office.¹⁷¹

VOTER REGISTRAR COMPENSATION

Chief Registrar

For counties with a board of registrars, the chief registrar is entitled to either a per diem of not less than \$61.00 or a monthly salary of not less than \$272.00. It is in the discretion of the board of commissioners to pay the chief registrar either on a per diem or monthly salary basis.¹⁷²

Other Members of Board of Registrars

The other members of the board of registrars are entitled to either a per diem of not less than \$48.00 or a monthly salary of not less than \$242.00. It is at the discretion of the board of commissioners to pay the registrars on a per diem or monthly salary basis.¹⁷³

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 board of commissioners, must be at least \$349.60 per month.¹⁷⁴

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 2020 Census (see APPENDIX G). 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. The expense allowance is in addition to any other salary, fees or expenses required by law.¹⁷⁵ For tax purposes, expense allowances must be treated as income to the board of registrars' members 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

In many instances, the salaries for county commissioners and other county officials are established by local Acts of the General Assembly. If there is a minimum salary set by general law, then the county official is 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. The county attorney should be consulted to determine if there is local legislation affecting salaries in your county.

WHEN SALARIES ARE TIED TO STATE OFFICIAL SALARIES

Sometimes, local legislation ties certain county officials' salaries to the base salary (or the base salary as adjusted by COLAs). Most commonly, those ties are made to the salaries of the superior court judge, district attorney, or circuit public defender.

*In 2025, the General Assembly enacted HB 85 (2025) which must be carefully considered as it revised the salary structure and increased the state base salary for superior court judges. The legislation addresses its indirect effects on the salaries of other local positions that may be tied to the pay of superior court judges. (see APPENDIX J).

In 2015, the General Assembly updated these base salaries. For purposes of calculating these county officials' salaries, the updated base salaries took effect on January 1, 2016. Effective July 1, 2019, superior court judges received a 2% COLA (paid by the state, not the counties) on the base salary listed below. The officials below also received additional state-paid COLAs in the amount of 1) \$5,000 annually, effective in April 2022, 2) \$2,000 annually, effective July 1, 2023, and 3) 4% annually, capped at \$3,000, effective July 1, 2024.

Circuit Public Defender (State Paid) Base Salary: \$120,072¹⁷⁶

District Attorney Base Salary: \$120,072¹⁷⁷

Superior Court Judge Base Salary (State Paid):

Set by Statute:

As of 06/30/2025, the codified salary was \$126,265; however, this salary was subject to the increases described in the preceding paragraph.¹⁷⁸

Set through the General Appropriations Act:

Fiscal Year 2026 General Appropriations Act - HB 68 (2025):

State salary effective 07/01/2025: \$144,790

State salary effective 01/01/2026: \$201,060

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).¹⁷⁹ However, the accountability court supplement may not be used to calculate county officials' salaries tied to the salary of the superior court judge, district attorney or circuit public defender.¹⁸⁰

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 clearly correct answers. When computing salaries involving local legislation, the county attorney should be consulted.

APPENDIX A: PROBATE JUDGES SALARY WORKSHEET

Step 1: Establish the Base Salary:

(Use Step 1 on page 24 and applicable census data)

Step 2: Statutory Supplement for Hearing Traffic Cases (If Applicable): Add (\$482.28 per month or \$5,787.36 per year)

+

SUBTOTAL: Base Salary and Statutory Supplements (Step 1 + Step 2)

=

Step 3: Longevity Increase (If Any):

A. Longevity Increase Percentage:

Enter the Number of Completed 4-year Terms Served since 1976:
(12 Terms Maximum)

5% per Completed Term:

x .05

Longevity Increase Percentage:

% (Maximum of 60%)

B. Determine the Longevity Increase Dollar Amount:

Multiply the Subtotal of Base Salary and Statutory Supplement by
the Longevity Increase Percentage:

x

Dollar Amount of Longevity Increase:

\$

C. Add Longevity Increase Dollar Amount:

+

SUBTOTAL: Base + Statutory Supplements + Longevity Dollar Amount
Sum of Steps 1, 2, and 3)

=

Step 4: Add 2020 2% COLA: (2% of Subtotal of Steps 1 through 3)

x .02

+

Step 5: Add 2023 \$5,000 COLA: Add \$5,000:

+ \$5,000

Step 6: Add 2024 \$2,000 COLA: Add \$2,000:

+ \$2,000

SUBTOTAL: *Sum of Steps 1 through 6:*

=

Step 7: Add 2025 COLA Amount:

Sum of Steps 1 through 6, multiplied by .04, not to exceed \$3,000:

x .04 (capped at
\$3,000)

+

SUBTOTAL: Base Salary, Supplements, Longevity, and COLAs:
(Sum of Steps 1 through 7)

=

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

+

Step 9: Magistrate Service Supplement (If Applicable)

A. Add Magistrate Service Supplement Base: \$14,162.10

B. Add 2023 \$5,000 COLA: Add \$5,000: + \$5,000

C. Add 2024 \$2,000 COLA: Add \$2,000: +\$2,000

D. Add 2025 COLA Amount:
Sum of Steps 9A through 9C, multiplied by .04, not to exceed \$3,000 +\$846.48

E. Determine Longevity Increase Percentage:
*Add 5% for each completed 4-year term serving simultaneously as both the Probate Court Judge **AND** Magistrate or Chief Magistrate after **1999**:*

_____ %

F. Determine Dollar Amount of Longevity Increase:
Multiply the sum of Steps 9A through 9D by the Longevity Increase Percentage from Step 9E: $= (\text{____}\%) \times (\$22,008.58)$

G. Add the total Magistrate Service Supplement:
Add the sum of Steps 9A, 9B, 9C, 9D, and 9F:

+

Step 10: Add Supplement for Probate Judge Serving as Clerk to Magistrate Court (If Applicable) (\$4,723.92)

+

TOTAL 2026 Annual Salary for Probate Judges:

(Sum of Steps 1 through 10)

=

APPENDIX B: SHERIFFS SALARY WORKSHEET

Step 1: Establish the Base Salary:

(Use Step 1 on page 28 and applicable census data)

Step 2: Longevity Increase (If Any):

A. Enter the Number of Completed 4-year Terms Served since 1976:
(12 Terms Maximum)

5% per Completed Term:

x .05

Longevity Increase Percentage:

% (Maximum of 60%)

B. Determine the Longevity Increase Dollar Amount:

Multiply Base Salary from Step 1 by the Longevity Increase Percentage:

x

Dollar Amount of Longevity Increase:

\$

C. Add Longevity Increase Dollar Amount:

+

SUBTOTAL: Base + Longevity Dollar Amount:

(Sum of Steps 1 and 2)

=

Step 3: Add 2020 2% COLA: (2% of Subtotal of Steps 1 through 2)

x .02

+

Step 4: Add 2023 \$5,000 COLA: Add \$5,000:

+ \$5,000

Step 5: Add 2024 \$2,000 COLA: Add \$2,000:

+ \$2,000

SUBTOTAL: Sum of Steps 1 through 5:

=

Step 6: Add 2025 COLA Amount:

Sum of Steps 1 through 5, multiplied by .04, not to exceed \$3,000:

x .04 (capped at
\$3,000)

+

SUBTOTAL: Base Salary, Supplements, Longevity, and COLAs:

(Sum of Steps 1 through 6)

=

Step 7: Sheriff Statutory Court Supplement (If Any):

(For Sheriffs only if performing the duties of a sheriff for a state court, probate court, magistrate court, juvenile court, or county recorder's court)

A: Court Supplement Base:

Either 1 court (\$4,630.80) or 2 or more of such courts (\$9,261.60) \$ _____

B. Court Supplement Longevity Increase Percentage:

Use Longevity Increase Percentage from Step 2A: _____ %

C. Determine Court Supplement Longevity Increase Dollar Amount:

Multiply Step 7A x Step 7B: \$ _____

D. Add Total Statutory Court Supplement Dollar Amount to Subtotal:

+ _____

Step 8: Add Additional Local Supplement (If Any):

(If Granted by the County Commissioners)

+ _____

TOTAL 2026 Annual Salary for Sheriffs:

(Sum of Steps 1 through 8)

= _____

APPENDIX C: SUPERIOR COURT CLERKS SALARY WORKSHEET

Step 1: Establish the Base Salary:

(Use Step 1 on page 31 and applicable census data)

Step 2: Statutory Supplements (If Applicable):

Add at least \$4,630.80 (\$385.90 per month) for serving as clerk to juvenile court:

Add at least \$4,630.80 (\$385.90 per month) for serving as clerk to state court:

+ _____

Add at least \$4,723.92 (\$393.66 per month) for serving as clerk to magistrate court:

+ _____

Add at least \$4,630.80 (\$385.90 per month) for providing jury management:

+ _____

Sum of Statutory Supplements:

= _____

+

Add Sum of Statutory Supplements

SUBTOTAL: Base Salary and Statutory Supplements (Step 1 + Step 2)

= _____

Step 3: Longevity Increase (If Any):

A. Longevity Increase Percentage:

Enter the Number of Completed 4-year Terms Served since 1976:
(12 Terms Maximum)

5% per Completed Term:

x .05

Longevity Increase Percentage:

_____ % (Maximum of 60%)

B. Determine the Longevity Increase Dollar Amount:

Multiply the Subtotal of Base Salary and Statutory Supplement
by the Longevity Increase Percentage:

x _____

Dollar Amount of Longevity Increase:

\$ _____

C. Add Longevity Increase Dollar Amount:

+

SUBTOTAL: Base + Statutory Supplements + Longevity Dollar Amount
(Sum of Steps 1, 2, and 3)

= _____

Step 4: Add 2020 2% COLA: <i>(2% of Subtotal of Steps 1 through 3)</i>	x .02	+
Step 5: Add 2023 \$5,000 COLA: Add \$5,000:		+\$5,000
Step 6: Add 2024 \$2,000 COLA: Add \$2,000:		+\$2,000
<u>SUBTOTAL:</u> <i>Sum of Steps 1 through 6:</i>		=
Step 7: Add 2025 COLA Amount: <i>Sum of Steps 1 through 6, multiplied by .04, not to exceed \$3,000:</i>	x .04 (capped at \$3,000)	+
<u>SUBTOTAL:</u> <i>Base Salary, Supplements, Longevity, and COLAs:</i> <i>(Sum of Steps 1 through 7)</i>		=
Step 8: Add Additional Local Supplement (If Any): <i>(If Granted by the County Commissioners)</i>		+
Step 9: Tax Appeal Administrator Supplement (If Applicable):		+
TOTAL 2026 Annual Salary for Superior Court Clerks: <i>(Sum of Steps 1 through 9)</i>		=

APPENDIX D: TAX COMMISSIONERS SALARY WORKSHEET

Step 1: Establish the Base Salary:

(Use Step 1 on page 34 and applicable census data)

Step 2: Statutory Supplements (If Applicable):

Add \$5,003.28 (\$416.94 per month) for serving as ex officio sheriff in the sale of properties for the purpose of collecting taxes:

Add at least \$4,195.20 (\$349.60 per month) for serving as chief deputy registrar:

Add Sum of Statutory Supplements

SUBTOTAL: Base Salary and Statutory Supplements (Step 1 + Step 2)

Step 3: Longevity Increase (If Any):

A. Longevity Increase Percentage:

Enter the Number of Completed 4-year Terms Served since 1976:
(12 Terms Maximum)

5% per Completed Term:

x .05

Longevity Increase Percentage:

% (Maximum of 60%)

B. Determine the Longevity Increase Dollar Amount:

Multiply the Subtotal of Base Salary and Statutory Supplement by the Longevity Increase Percentage:

x

Dollar Amount of Longevity Increase:

\$

C. Add Longevity Increase Dollar Amount:

SUBTOTAL: Base + Statutory Supplements + Longevity Dollar Amount
(Sum of Steps 1, 2, and 3)

Step 4: Add 2020 2% COLA: (2% of Subtotal of Steps 1 through 3)

x .02

Step 5: Add 2023 \$5,000 COLA: Add \$5,000:

+\$5,000

Step 6: Add 2024 \$2,000 COLA: Add \$2,000:

+\$2,000

SUBTOTAL: Sum of Steps 1 through 6: = _____

Step 7: Add 2025 COLA Amount:
Sum of Steps 1 through 6, multiplied by .04, not to exceed \$3,000: **x .04 (capped at \$3,000)** + _____

SUBTOTAL: Base Salary, Supplements, Longevity, and COLAs:
(Sum of Steps 1 through 7) = _____

Step 8: Add Additional Local Supplement (If Any): + _____
(If Granted by the County Commissioners)

TOTAL 2026 Annual Salary for Tax Commissioners: = _____
(Sum of Steps 1 through 8)

APPENDIX E1: CHIEF MAGISTRATES SALARY WORKSHEET (Full-Time and Part-Time)

Step 1: Establish the Base Salary:

(Use Step 1 on page 19 and applicable census data)

Step 2: Add Statutory Supplement (If Applicable):

(For Serving as Magistrate Court Clerk: Add \$4,723.92)

+

SUBTOTAL: Base Salary and Supplements (Sum of Steps 1 and 2):

=

Step 3: Add Longevity Increase (If Any):**A. Longevity Increase Percentage:**

Enter the Number of Completed 4-year Terms Served after 1995:
(8 Terms Maximum)

5% per Completed Term:

x .05

Longevity Increase Percentage:

%

(Maximum of 40%)

B. Determine the Longevity Increase Dollar Amount:

*Multiply the Subtotal of Base Salary and Statutory Supplement by the
Longevity Increase Percentage:*

x

Dollar Amount of Longevity Increase:

\$

C. Add Longevity Increase Dollar Amount:

+

SUBTOTAL: Base + Statutory Supplements + Longevity Dollar Amount

=

(Sum of Steps 1, 2, and 3):

Step 4: Add 2023 \$5,000 COLA:

+ \$5,000

Step 5: Add 2024 \$2,000 COLA:

+ \$2,000

SUBTOTAL: Sum of Steps 1 through 5:

=

Step 6: Add 2025 COLA Amount:

Sum of Steps 1 through 5, multiplied by .04, not to exceed \$3,000.

+ _____

Step 7: Add Additional Local Supplement (If Any):
(If Granted by the County Commissioners)

+ _____

TOTAL 2026 Annual Salary for:

FULL-TIME CHIEF MAGISTRATES:
(Sum of Steps 1 through 7)

= _____

TOTAL 2026 Hourly Rate of Pay:

**/ 2,080
hours**

PART-TIME CHIEF MAGISTRATES:
Divide the (Sum of Steps 1 through 7) by (2,080):

= _____

APPENDIX E2: NON-CHIEF MAGISTRATES (Full-Time) SALARY WORKSHEET

Step 1: Establish the Base Salary:

A. Use Step 1 on page 19 and applicable census data to determine the base annual salary payable to Full-Time Chief Magistrates for that county:

B. Multiply the number from Step 1A by 90%

x 90%

=

C. Enter the Base Salary, which is the ***lesser of*** the amount determined in Step 1B and \$56,220:

Step 2: Add Statutory Supplement (If Applicable):

(For Serving as Magistrate Court Clerk: Add \$4,723.92)

+

SUBTOTAL: Base Salary and Supplements (*Sum of Steps 1 and 2*):

=

Step 3: Add Longevity Increase (If Any):

A. Longevity Increase Percentage:

Enter the Number of Completed 4-year Terms Served after 1995:
(8 Terms Maximum)

5% per Completed Term:

_____ x .05

Longevity Increase Percentage:

_____ % (*Maximum of 40%*)

B. Determine the Longevity Increase Dollar Amount:

*Multiply the Subtotal of Base Salary and Statutory Supplement
by the Longevity Increase Percentage:*

x

Dollar Amount of Longevity Increase:

\$

C. Add Longevity Increase Dollar Amount:

+

SUBTOTAL: Base + Statutory Supplements + Longevity Dollar Amount (*Sum of Steps 1, 2, and 3*):

=

Step 4: Add 2023 \$5,000 COLA: + \$5,000 _____

Step 5: Add 2024 \$2,000 COLA: + \$2,000 _____

SUBTOTAL: *Sum of Steps 1 through 5:* = _____

Step 6: Add 2025 COLA Amount:
Sum of Steps 1 through 5, multiplied by .04, not to exceed \$3,000: + _____

Step 7: Add Additional Local Supplement (If Any):
(If Granted by the County Commissioners) + _____

**TOTAL 2026 Salary for
FULL-TIME NON-CHIEF MAGISTRATES:** = _____

APPENDIX E3: NON-CHIEF MAGISTRATES (Part-Time and On-Call) SALARY WORKSHEET

Step 1: Establish the Annualized Base Salary:

A. Use Step 1 on page 19 and applicable census data to determine the base annual salary payable to Full-Time Chief Magistrates for that county:

B. Multiply the number from Step 1A by 90%

x 90%

C. Enter the Annualized Base Salary, which is the ***lesser of*** the amount determined in Step 1B and \$56,305.60 (this annualized amount is derived from multiplying \$27.07 by 2,080 hours):

= _____

Step 2: Add Statutory Supplement (If Applicable):

(For Serving as Magistrate Court Clerk: Add \$4,723.92)

+

SUBTOTAL: Annualized Base Salary and Supplements
(Sum of Steps 1 and 2):

=

Step 3: Add Annualized Longevity Increase (If Any):

A. Longevity Increase Percentage:

Enter the Number of Completed 4-year Terms Served after 1995:
(8 Terms Maximum)

5% per Completed Term:

_____ x .05

Longevity Increase Percentage:

_____ % (Maximum of 40%)

B. Determine the Longevity Increase Dollar Amount:

*Multiply the Subtotal of Base Salary and Statutory Supplement
by the Longevity Increase Percentage:*

x _____

Dollar Amount of Longevity Increase:

\$ _____

C. Add Longevity Increase Dollar Amount:

+

SUBTOTAL: Base + Statutory Supplements + Longevity Dollar Amount (Sum of Steps 1, 2, and 3):

= _____

Step 4: Add Annualized 2023 \$5,000 COLA:

+ \$5,000 _____

Step 5: Add Annualized 2024 \$2,000 COLA:

+ \$2,000 _____

SUBTOTAL: Sum of Steps 1 through 5:

= _____

Step 6: Add Annualized 2025 COLA Amount:

Sum of Steps 1 through 5, multiplied by .04, not to exceed \$3,000:

+ _____

Step 7: Add Annualized Additional Local Supplement (If Any):

+ _____

SUBTOTAL: (Sum of Steps 1 through 7):

= _____

**2026 Compensation for
PART-TIME and ON-CALL NON-CHIEF
MAGISTRATES:**

A. Hourly Rate of Pay Calculation:

Divide the Annualized Salary (Sum of Steps 1 through 7)
by the hourly equivalent of (2,080) hours:

= _____

B. Regardless of the hours worked and the hourly rate of pay, Part-Time and On-Call Non-Chief Magistrates are entitled to at least \$720.86 per month. See O.C.G.A. § 15-10-23(a)(5).

APPENDIX F: MOST RECENT CENSUS ESTIMATE

Georgia Department of Community Affairs

Published June of 2025¹⁸¹

Reflects Census Estimates as of July 1, 2024.

Applicable to Minimum Salaries as of January 1, 2026.

Appling County	18,669
Athens-Clarke County	129,995
Atkinson County	8,435
Augusta-Richmond County	206,303
Bacon County	11,045
Baker County	2,732
Baldwin County	43,644
Banks County	20,318
Barrow County	96,294
Bartow County	117,508
Ben Hill County	16,945
Berrien County	18,666
Bleckley County	12,626
Brantley County	18,795
Brooks County	16,344
Bryan County	51,105
Bulloch County	85,454
Burke County	24,472
Butts County	27,127
Calhoun County	5,441
Camden County	59,099
Candler County	11,130
Carroll County	129,911
Catoosa County	68,940
Charlton County	13,021
Chatham County	307,336
Chattooga County	25,306
Cherokee County	293,513
Clay County	2,815
Clayton County	297,703
Clinch County	6,871
Cobb County	787,538
Coffee County	43,851
Colquitt County	46,977
Columbia County	167,472
Columbus-Muscogee County	201,830
Cook County	17,984

Coweta County	158,233
Crawford County	12,349
Crisp County	19,468
Cusseta-Chattahoochee County	8,548
Dade County	16,068
Dawson County	33,748
Decatur County	29,391
DeKalb County	770,307
Dodge County	19,630
Dooly County	11,186
Dougherty County	82,418
Douglas County	151,887
Early County	10,444
Echols County	3,698
Effingham County	73,148
Elbert County	20,152
Emanuel County	23,224
Evans County	10,869
Fannin County	25,854
Fayette County	125,107
Floyd County	101,390
Forsyth County	280,096
Franklin County	25,208
Fulton County	1,090,354
Georgetown-Quitman County	2,323
Gilmer County	33,327
Glascok County	3,008
Glynn County	86,540
Gordon County	60,765
Grady County	26,271
Greene County	21,091
Gwinnett County	1,003,869
Habersham County	49,665
Hall County	221,745
Hancock County	8,683
Haralson County	32,404
Harris County	36,929

Hart County	28,052
Heard County	12,119
Henry County	259,315
Houston County	174,897
Irwin County	9,155
Jackson County	93,825
Jasper County	17,219
Jeff Davis County	15,119
Jefferson County	15,019
Jenkins County	8,836
Johnson County	9,178
Jones County	29,047
Lamar County	20,690
Lanier County	10,464
Laurens County	50,287
Lee County	34,073
Liberty County	68,607
Lincoln County	8,049
Long County	20,439
Lowndes County	122,082
Lumpkin County	36,016
Macon County	11,831
Macon-Bibb County	157,056
Madison County	32,771
Marion County	7,635
McDuffie County	21,764
McIntosh County	11,800
Meriwether County	21,439
Miller County	5,824
Mitchell County	20,329
Monroe County	31,437
Montgomery County	8,566
Morgan County	21,940
Murray County	41,316
Newton County	124,010
Oconee County	44,751
Oglethorpe County	16,172
Paulding County	188,549
Peach County	29,213
Pickens County	36,580
Pierce County	20,669
Pike County	20,669
Polk County	44,610

Pulaski County	10,180
Putnam County	23,383
Rabun County	17,711
Randolph County,	6,085
Rockdale County	97,610
Schley County	4,503
Screven County	14,325
Seminole County	9,274
Spalding County	70,292
Stephens County	27,498
Stewart County	4,809
Sumter County	28,972
Talbot County	5,755
Taliaferro County	1,620
Tattnall County	24,275
Taylor County	7,783
Telfair County	11,000
Terrell County	8,698
Thomas County	46,054
Tift County	41,708
Toombs County	27,488
Towns County	13,184
Treutlen County	6,420
Troup County	71,513
Turner County	9,023
Twiggs County	7,728
Union County	27,601
Upson County	28,358
Walker County	69,340
Walton County	109,792
Ware County	36,222
Warren County	5,148
Washington County	19,834
Wayne County	32,132
Webster County	2,315
Wheeler County	7,076
White County	29,668
Whitfield County	105,070
Wilcox County	8,904
Wilkes County	9,567
Wilkinson County	8,667
Worth County	20,262

APPENDIX G: 2020 CENSUS

Bureau of the Census, Department of Commerce

County	Population
Appling County	18,444
Athens-Clarke	128,671
Atkinson County	8,286
Augusta-Richmond	206,607
Bacon County	11,140
Baker County	2,876
Baldwin County	43,799
Banks County	18,035
Barrow County	83,505
Bartow County	108,901
Ben Hill County	17,194
Berrien County	18,160
Bleckley County	12,583
Brantley County	18,021
Brooks County	16,301
Bryan County	44,738
Bulloch County	81,099
Burke County	24,596
Butts County	25,434
Calhoun County	5,573
Camden County	54,768
Candler County	10,981
Carroll County	119,148
Catoosa County	67,872
Charlton County	12,518
Chatham County	295,291
Chattooga County	24,965
Cherokee County	266,620
Clay County	2,848
Clayton County	297,595
Clinch County	6,749
Cobb County	766,149
Coffee County	43,092
Colquitt County	45,898
Columbia County	156,010
Columbus-Muscogee	206,922
Cook County	17,229
Coweta County	146,158

County	Population
Crawford County	12,130
Crisp County	20,128
Cusseta-Chattahoochee	9,565
Dade County	16,251
Dawson County	26,798
Decatur County	29,367
DeKalb County	764,382
Dodge County	19,925
Dooly County	11,208
Dougherty County	85,790
Douglas County	144,237
Early County	10,854
Echols County	3,697
Effingham County	64,769
Elbert County	19,637
Emanuel County	22,768
Evans County	10,774
Fannin County	25,319
Fayette County	119,194
Floyd County	98,584
Forsyth County	251,283
Franklin County	23,424
Fulton County	1,066,710
Georgetown-Quitman	2,235
Gilmer County	31,353
Glascocock County	2,884
Glynn County	84,499
Gordon County	57,544
Grady County	26,236
Greene County	18,915
Gwinnett County	957,062
Habersham County	46,031
Hall County	203,136
Hancock County	8,735
Haralson County	29,919
Harris County	34,668
Hart County	25,828

Heard County	11,412
Henry County	240,712
Houston County	163,633
Irwin County	9,666
Jackson County	75,907
Jasper County	14,588
Jeff Davis County	14,779
Jefferson County	15,709
Jenkins County	8,674
Johnson County	9,189
Jones County	28,347
Lamar County	18,500
Lanier County	9,877
Laurens County	49,570
Lee County	33,163
Liberty County	65,256
Lincoln County	7,690
Long County	16,168
Lowndes County	118,251
Lumpkin County	33,488
Macon County	12,082
Macon-Bibb County	169,428
Madison County	30,120
Marion County	7,498
McDuffie County	21,632
McIntosh County	10,975
Meriwether County	20,613
Miller County	6,000
Mitchell County	21,755
Monroe County	27,957
Montgomery County	8,610
Morgan County	20,097
Murray County	39,973
Newton County	112,483
Oconee County	41,799
Oglethorpe County	14,825
Paulding County	168,661
Peach County	27,981
Pickens County	33,216
Pierce County	19,716
Pike County	18,889
Polk County	42,853

Pulaski County	9,855
Putnam County	22,047
Rabun County	16,883
Randolph County	6,425
Rockdale County	93,570
Schley County	4,547
Screven County	14,067
Seminole County	9,147
Spalding County	67,306
Stephens County	26,784
Stewart County	5,314
Sumter County	29,616
Talbot County	5,733
Taliaferro County	1,559
Tattnall County	22,842
Taylor County	7,816
Telfair County	12,477
Terrell County	9,185
Thomas County	45,798
Tift County	41,344
Toombs County	27,030
Towns County	12,493
Treutlen County	6,406
Troup County	69,426
Turner County	9,006
Twiggs County	8,022
Union County	24,632
Upson County	27,700
Walker County	67,654
Walton County	96,673
Ware County	36,251
Warren County	5,215
Washington County	19,988
Wayne County	30,144
Webster County	2,348
Wheeler County	7,471
White County	28,003
Whitfield County	102,864
Wilcox County	8,766
Wilkes County	9,565
Wilkinson County	8,877
Worth County	20,784

APPENDIX H: 2010 CENSUS

Bureau of the Census, Department of Commerce

County	Population
Appling	18,236
Atkinson	8,375
Bacon	11,096
Baker	3,451
Baldwin	45,720
Banks	18,395
Barrow	69,367
Bartow	100,157
Ben Hill	17,634
Berrien	19,286
Bibb	155,547
Bleckley	13,063
Brantley	18,411
Brooks	16,243
Bryan	30,233
Bulloch	70,217
Burke	23,316
Butts	23,655
Calhoun	6,694
Camden	50,513
Candler	10,998
Carroll	110,527
Catoosa	63,942
Charlton	12,171
Chatham	265,128
Chattahoochee	11,267
Chattooga	26,015
Cherokee	214,346
Clarke	116,714
Clay	3,183
Clayton	259,424
Clinch	6,798
Cobb	688,078
Coffee	42,356
Colquitt	45,498
Columbia	124,053
Cook	17,212
Coweta	127,317
Crawford	12,630
Crisp	23,439

County	Population
Dade	16,633
Dawson	22,330
Decatur	27,842
DeKalb	691,893
Dodge	21,796
Dooly	14,918
Dougherty	94,565
Douglas	132,403
Early	11,008
Echols	4,034
Effingham	52,250
Elbert	20,166
Emanuel	22,598
Evans	11,000
Fannin	23,682
Fayette	106,567
Floyd	96,317
Forsyth	175,511
Franklin	22,084
Fulton	920,581
Gilmer	28,292
Glascok	3,082
Glynn	79,626
Gordon	55,186
Grady	25,011
Greene	15,994
Gwinnett	805,321
Habersham	43,041
Hall	179,684
Hancock	9,429
Haralson	28,780
Harris	32,024
Hart	25,213
Heard	11,834
Henry	203,922
Houston	139,900
Irwin	9,538
Jackson	60,485
Jasper	13,900
Jeff Davis	15,068

Jefferson	16,930
Jenkins	8,340
Johnson	9,980
Jones	28,669
Lamar	18,317
Lanier	10,078
Laurens	48,434
Lee	28,298
Liberty	63,453
Lincoln	7,996
Long	14,464
Lowndes	109,233
Lumpkin	29,966
Macon	14,740
Madison	28,120
Marion	8,742
McDuffie	21,875
McIntosh	14,333
Meriwether	21,992
Miller	6,125
Mitchell	23,498
Monroe	26,424
Montgomery	9,123
Morgan	17,868
Murray	39,628
Muscogee	189,885
Newton	99,958
Oconee	32,808
Oglethorpe	14,899
Paulding	142,324
Peach	27,695
Pickens	29,431
Pierce	18,758
Pike	17,869
Polk	41,475
Pulaski	12,010
Putnam	21,218
Quitman	2,513
Rabun	16,276
Randolph	7,719

Richmond	200,549
Rockdale	85,215
Schley	5,010
Screven	14,593
Seminole	8,729
Spalding	64,073
Stephens	26,175
Stewart	6,058
Sumter	32,819
Talbot	6,865
Taliaferro	1,717
Tattnall	25,520
Taylor	8,906
Telfair	16,500
Terrell	9,315
Thomas	44,720
Tift	40,118
Toombs	27,223
Towns	10,471
Treutlen	6,885
Troup	67,044
Turner	8,930
Twiggs	9,023
Union	21,356
Upson	27,153
Walker	68,756
Walton	83,768
Ware	36,312
Warren	5,834
Washington	21,187
Wayne	30,099
Webster	2,799
Wheeler	7,421
White	27,144
Whitfield	102,599
Wilcox	9,255
Wilkes	10,593
Wilkinson	9,563
Worth	21,679

APPENDIX I: 2000 CENSUS

Bureau of the Census, Department of Commerce

County	Population
Appling	17,419
Atkinson	7,609
Bacon	10,103
Baker	4,074
Baldwin	44,700
Banks	14,422
Barrow	46,144
Bartow	76,019
Ben Hill	17,484
Berrien	16,235
Bibb	153,887
Bleckley	11,666
Brantley	14,629
Brooks	16,450
Bryan	23,417
Bulloch	55,983
Burke	22,243
Butts	19,522
Calhoun	6,320
Camden	43,664
Candler	9,577
Carroll	87,268
Catoosa	53,282
Charlton	10,282
Chatham	232,048
Chattahoochee	14,882
Chattooga	25,470
Cherokee	141,903
Clarke	101,489
Clay	3,357
Clayton	236,517
Clinch	6,878
Cobb	607,751
Coffee	37,413
Colquitt	42,053
Columbia	89,288
Cook	15,771
Coweta	89,215
Crawford	12,495

County	Population
Crisp	21,996
Dade	15,154
Dawson	15,999
Decatur	28,240
DeKalb	665,865
Dodge	19,171
Dooly	11,525
Dougherty	96,065
Douglas	92,174
Early	12,354
Echols	3,754
Effingham	37,535
Elbert	20,511
Emanuel	21,837
Evans	10,495
Fannin	19,798
Fayette	91,263
Floyd	90,565
Forsyth	98,407
Franklin	20,285
Fulton	816,006
Gilmer	23,456
Glascok	2,556
Glynn	67,568
Gordon	44,104
Grady	23,659
Greene	14,406
Gwinnett	588,448
Habersham	35,902
Hall	139,277
Hancock	10,076
Haralson	25,690
Harris	23,695
Hart	22,997
Heard	11,012
Henry	119,341
Houston	110,765
Irwin	9,931
Jackson	41,589

Jasper	11,426
Jeff Davis	12,684
Jefferson	17,266
Jenkins	8,575
Johnson	8,560
Jones	23,639
Lamar	15,912
Lanier	7,241
Laurens	44,874
Lee	24,757
Liberty	61,610
Lincoln	8,348
Long	10,304
Lowndes	92,115
Lumpkin	21,016
McDuffie	21,231
McIntosh	10,847
Macon	14,074
Madison	25,730
Marion	7,144
Meriwether	22,534
Miller	6,383
Mitchell	23,932
Monroe	21,757
Montgomery	8,270
Morgan	15,457
Murray	36,506
Muscogee	186,291
Newton	62,001
Oconee	26,225
Oglethorpe	12,635
Paulding	81,678
Peach	23,668
Pickens	22,983
Pierce	15,636
Pike	13,688
Polk	38,127
Pulaski	9,588
Putnam	18,812
Quitman	2,598
Rabun	15,050

Randolph	7,791
Richmond	199,775
Rockdale	70,111
Schley	3,766
Screven	15,374
Seminole	9,369
Spalding	58,417
Stephens	25,435
Stewart	5,252
Sumter	33,200
Talbot	6,498
Taliaferro	2,077
Tattnall	22,305
Taylor	8,815
Telfair	11,794
Terrell	10,970
Thomas	42,737
Tift	38,407
Toombs	26,067
Towns	9,319
Treutlen	6,854
Troup	58,779
Turner	9,504
Twiggs	10,590
Union	17,289
Upton	27,597
Walker	61,053
Walton	60,687
Ware	35,483
Warren	6,336
Washington	21,176
Wayne	26,565
Webster	2,390
Wheeler	6,179
White	19,944
Whitfield	83,525
Wilcox	8,577
Wilkes	10,687
Wilkinson	10,220
Worth	21,967

APPENDIX J: HB 85 (2025)

Effective July 1, 2025.

HB 85 (2025) substantially revised the state and local salary structure for superior court judges in a manner which may impact not only the compensation paid by counties to superior court judges, but also the compensation paid by the counties to other local officials who have their salaries tied to those of superior court judges.

Beginning July 1, 2025, superior court judges' salaries paid by state funds will be set by the General Assembly through the appropriations process, rather than using a number fixed by statute. Further, this legislation revised local compensation for superior court judges and introduced the concept of locality pay as an alternative to county salary supplements.

Superior court judges in office as of July 1, 2025, will have certain options for how they may elect to receive their county supplements and benefits. There are many complex considerations that vary based on circumstances. Local governments will be required to continue providing certain employment benefits for existing judges and may generally provide certain employment benefits to new superior court judges.

Superior court judges taking office after July 1, 2025, will be limited to receiving a new form of locality pay in lieu of county supplements established by local Act. Locality pay may be adopted at the discretion of the county governing authority and is limited to 10% of a superior court judge's state-paid salary or \$20,106, whichever is less. The cap on locality pay applies collectively to all counties within the judicial circuit of which a county is part.

The provisions of HB 85 may have indirect effects on local laws throughout the state which base or tie the salaries of local officials upon the salary payable to superior court judges. Section 6 of HB 85 enacts O.C.G.A. § 1-3-12, which attempts to mitigate these indirect effects by pausing or freezing increases triggered by salary adjustments for superior court judges. Namely, any provision of local law that would be triggered by an increase in superior court judges' pay caused by HB 85 is suspended *indefinitely* for all local officials; provided, however, for judges other than superior court judges, such effects are only suspended for one year--until July 1, 2026. During the periods of suspension, the General Assembly may revise local Acts to address the impacts of HB 85 on local officials' salaries.

Given the specific nature of local Acts and the financial impact on local governments, we strongly encourage county officials—together with county attorneys—to review and gauge how HB 85 impacts your county and whether local legislation is needed for the 2026 Session of the General Assembly to address such impacts.

**Current Compensation set by the Fiscal Year 2026 General
Appropriations Act HB 68 (2025):**

Effective 07/01/2025: State-paid salary for superior court judges: \$144,790.

Effective 01/01/2026: State-paid salary for superior court judges: \$201,060.

Locality Pay:

Up to 10% of the state-paid salary or \$20,106, whichever is less. Locality pay is adopted at the discretion of the county and the limit applies collectively among all counties in the judicial circuit.

Locality pay may only be paid to: 1) superior court judges who take office after July 1, 2025; and 2) those superior court judges who were in office on July 1, 2025, and have made an irrevocable election to participate in the new state salary structure. Superior court judges who were in office on July 1, 2025, and do not opt in to the new state salary structure are not eligible to receive locality pay but may continue to receive existing county salary supplements.

ENDNOTES

¹ O.C.G.A. § 36-5-24(b).

² O.C.G.A. §§ 1-3-4.1, 15-6-88(b)(1)(superior court clerks), 15-9-63(a)(2)(A)(probate judges), 15-10-23(c)(1)(magistrate judges), 15-16-20(a)(2)(A)(sheriffs), 36-5-28(county commissioners), 45-16-11(a)(2)(coroners in counties of less than 35,000), and 48-5-183(b)(2)(A)(tax commissioners).

³ O.C.G.A. § 1-3-1(d)(2)(A).

⁴ For commissioners, COLA increases are added before longevity increases.
O.C.G.A. § 36-5-29.

⁵ See footnote 2, above.

⁶ O.C.G.A. §§ 15-10-23(a)(6) (magistrate judges), 15-9-63(a)(1) (probate judges), 15-16-20(a)(1) (sheriffs), 15-6-88(a) (superior court clerks), 45-16-11(a)(1) (coroners in counties of less than 35,000), 48-5-183(b)(1) (tax commissioners) and 48-5-137(g) (ex officio sheriffs).

⁷ Ga. Const. Art. IX, Sec. II, Para. I(c)(1).

⁸ O.C.G.A. § 36-5-25.

⁹ O.C.G.A. § 36-5-27.

¹⁰ O.C.G.A. § 36-5-28.

¹¹ O.C.G.A. § 36-5-28.

¹² O.C.G.A. § 36-5-28. Limitation of the 2005 COLA to a maximum of \$1,600 was specifically included in the FY2005 state budget.

¹³ O.C.G.A. § 36-5-28.

¹⁴ *Id.*

¹⁵ *Id.*

¹⁶ *Id.*

¹⁷ *Id.*

¹⁸ *Id.*

¹⁹ *Id.*

²⁰ *Id.*

²¹ *Id.*

²² *Id.*

²³ *Id.*

²⁴ O.C.G.A. § 36-5-29.

²⁵ Ga. Const. Art. IX, Sec. II, Para. I(c).

²⁶ O.C.G.A. § 36-5-24.

²⁷ O.C.G.A. § 36-5-24(b)(2).

²⁸ O.C.G.A. §§ 21-2-150, 21-2-153(c)(1)(A), and 36-5-24(b)(3).

²⁹ O.C.G.A. § 36-5-24(b)(2).

³⁰ O.C.G.A. § 45-16-27(b).

³¹ O.C.G.A. § 45-16-27(b).

³² O.C.G.A. § 45-16-27(b.1).

³³ O.C.G.A. § 45-16-11(a)(1).

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- ³⁴ O.C.G.A. § 45-16-11(c).
³⁵ O.C.G.A. § 45-16-27(b).
³⁶ O.C.G.A. § 45-16-11(a)(1).
³⁷ O.C.G.A. § 1-3-1(d)(2)(A).
³⁸ O.C.G.A. § 45-16-11(b).
³⁹ O.C.G.A. § 45-16-11(a)(2).
⁴⁰ O.C.G.A. § 45-16-11(a)(2).
⁴¹ O.C.G.A. § 45-16-11(a)(2). Limitation of the 2005 COLA to a maximum of \$1600 was specifically included in the FY2005 state budget.
⁴² O.C.G.A. § 45-16-11(a)(2).
⁴³ *Id.*
⁴⁴ *Id.*
⁴⁵ *Id.*
⁴⁶ *Id.*
⁴⁷ *Id.*
⁴⁸ *Id.*
⁴⁹ *Id.*
⁵⁰ *Id.*
⁵¹ *Id.*
⁵² *Id.*
⁵³ O.C.G.A. § 45-16-11(a)(3).
⁵⁴ O.C.G.A. § 45-16-11(e).
⁵⁵ O.C.G.A. § 45-16-7(a).
⁵⁶ O.C.G.A. § 45-16-7(c).
⁵⁷ O.C.G.A. §§ 45-16-7(a) and 45-16-27(b).
⁵⁸ O.C.G.A. §§ 45-16-7(a), 45-16-11(c), 45-16-11(d) and 45-16-27(b).
⁵⁹ O.C.G.A. § 45-16-27(b).
⁶⁰ O.C.G.A. §§ 45-16-6, 28-1-8. Rate confirmed with the General Assembly's Fiscal Office on 05/01/2025.
⁶¹ O.C.G.A. § 45-16-11.2.
⁶² O.C.G.A. § 15-10-23(c)(2).
⁶³ O.C.G.A. § 15-10-23(a)(2).
⁶⁴ O.C.G.A. § 1-3-1(d)(2)(A).
⁶⁵ O.C.G.A. § 15-10-23(a)(1) and (2).
⁶⁶ O.C.G.A. § 15-10-23(a)(1) and (3).
⁶⁷ O.C.G.A. § 15-10-23(a)(1) and (4).
⁶⁸ O.C.G.A. § 15-10-23(a)(1) and (5). *See McIntosh County Bd. of Comm'rs*, 276 Ga. 842 (2003).
⁶⁹ O.C.G.A. § 15-10-105(d).
⁷⁰ O.C.G.A. § 15-10-23(b). For a discussion concerning the application of terms of office to a magistrate who has served as both magistrate and chief magistrate, *see 1997 Op. Att'y Gen. No. 49*.
⁷¹ O.C.G.A. § 15-10-23(c).

⁷² This methodology is consistent with the manner in which the State of Georgia is applying the \$5,000 state 2023 COLA to hourly state employees.

⁷³ O.C.G.A. § 15-10-23(c).

⁷⁴ This methodology is consistent with the manner in which the State of Georgia is applying the \$2,000 state 2024 COLA to hourly state employees.

⁷⁵ O.C.G.A. § 15-10-23(c).

⁷⁶ O.C.G.A. § 15-10-23(d).

⁷⁷ O.C.G.A. § 15-10-23(e).

⁷⁸ O.C.G.A. § 15-10-23(a)(6).

⁷⁹ O.C.G.A. §§ 15-10-23.1 and 15-10-105.2.

⁸⁰ O.C.G.A. § 15-9-63(a)(1).

⁸¹ O.C.G.A. § 1-3-1(d)(2)(A).

⁸² O.C.G.A. § 15-9-64.

⁸³ O.C.G.A. §§ 15-9-30 and 15-9-64.

⁸⁴ O.C.G.A. §§ 15-9-63.1 and 15-10-105(d).

⁸⁵ O.C.G.A. § 15-9-65.

⁸⁶ O.C.G.A. § 15-9-63(a)(2).

⁸⁷ O.C.G.A. § 15-9-63(a)(2).

⁸⁸ O.C.G.A. § 15-9-63(a)(2).

⁸⁹ O.C.G.A. § 15-9-63(a)(2).

⁹⁰ O.C.G.A. § 15-9-63(a)(3).

⁹¹ O.C.G.A. § 15-9-63.1(a).

⁹² O.C.G.A. § 15-9-63.1(c).

⁹³ This is the statutory minimum amount. Boards of commissioners have the authority (but not obligation) to pay more than this amount to a probate judge who is serving as magistrate court clerk. O.C.G.A. § 15-10-105(d).

⁹⁴ O.C.G.A. § 15-10-105(d).

⁹⁵ O.C.G.A. § 15-9-65.

⁹⁶ O.C.G.A. § 15-9-63(a)(1).

⁹⁷ O.C.G.A. § 15-9-64.1.

⁹⁸ O.C.G.A. § 15-16-20(a)(1).

⁹⁹ O.C.G.A. § 1-3-1(d)(2)(A).

¹⁰⁰ O.C.G.A. § 15-16-20(b).

¹⁰¹ O.C.G.A. § 15-16-20(a)(2).

¹⁰² O.C.G.A. § 15-16-20(a)(2).

¹⁰³ O.C.G.A. § 15-16-20(a)(2).

¹⁰⁴ O.C.G.A. § 15-16-20(a)(2).

¹⁰⁵ O.C.G.A. § 15-16-20.1. There is a conflict between the provisions of Code Section 15-16-20.1 as modified by Section 1 of SB 37 in 2024, and preexisting provisions of Code Section 15-16-20(a)(2)(A), in that the preexisting provisions expressly grant COLAs for the statutory supplement, whereas the new provisions expressly prohibit their application. In this case, the later expression of the General

Assembly controls and the Code Section 15-6-20.1 supplement may not be increased by COLAs or performance based increases.

¹⁰⁶ O.C.G.A. §15-16-20.1.

¹⁰⁸ The increase of the amount results from Section 1 of SB 37 (2024).

¹⁰⁹ O.C.G.A. §15-16-20(b).

¹¹⁰ O.C.G.A. §15-16-20(a)(3).

¹¹¹ O.C.G.A. § 15-16-20(d).

¹¹² O.C.G.A. § 15-16-20(a)(1).

¹¹³ O.C.G.A. § 15-16-20.2.

¹¹⁴ O.C.G.A. § 15-6-88(a).

¹¹⁵ O.C.G.A. § 1-3-1(d)(2)(A).

¹¹⁶ O.C.G.A. § 15-6-89. This is the statutory minimum amount for service in each of these additional courts. Boards of commissioners have the authority (but not obligation) to pay more than this amount to a superior court clerk who is also serving one or more other courts.

¹¹⁷ O.C.G.A. § 15-6-89.

¹¹⁸ O.C.G.A. § 15-10-105(b).

¹¹⁹ O.C.G.A. §§ 15-6-89, 15-12-1(2), and 15-12-1.1(a)(1).

¹²⁰ O.C.G.A. § 15-6-90(a).

¹²¹ O.C.G.A. § 15-6-88(b).

¹²² O.C.G.A. § 15-6-88(b).

¹²³ O.C.G.A. § 15-6-88(b).

¹²⁴ O.C.G.A. § 15-6-88(b).

¹²⁵ O.C.G.A. § 15-6-88(d).

¹²⁶ O.C.G.A. § 48-5-311(a), (d)(4)(A), and (e)(7).

¹²⁷ O.C.G.A. § 48-5-311(d)(4)(C.1).

¹²⁸ O.C.G.A. § 48-5-311(d)(4)(C.1).

¹²⁹ O.C.G.A. § 15-6-91.

¹³⁰ O.C.G.A. § 15-6-88(a).

¹³¹ O.C.G.A. §§ 1-3-1(d)(2)(A) and 15-6-88.2.

¹³² O.C.G.A. § 15-6-88.2.

¹³³ O.C.G.A. § 48-5-183(b)(1).

¹³⁴ O.C.G.A. § 1-3-1(d)(2)(A).

¹³⁵ O.C.G.A. § 48-5-137(g).

¹³⁶ O.C.G.A. §§ 21-2-213(c) and 48-5-183(d).

¹³⁷ O.C.G.A. § 48-5-183(d).

¹³⁸ O.C.G.A. § 48-5-183(b)(2).

¹³⁹ O.C.G.A. § 48-5-183(b)(2).

¹⁴⁰ O.C.G.A. § 48-5-183(b)(2).

¹⁴¹ O.C.G.A. § 48-5-183(b)(2).

¹⁴² O.C.G.A. § 48-5-183(b)(3).

¹⁴³ O.C.G.A. § 48-5-183(g).

¹⁴⁴ O.C.G.A. §§ 48-5-183(b)(1) and 48-5-137(g).

¹⁴⁵ O.C.G.A. § 48-5-183.1.
¹⁴⁶ O.C.G.A. § 15-12-7(a)(1).
¹⁴⁷ O.C.G.A. § 15-12-7(a)(1).
¹⁴⁸ O.C.G.A. § 15-12-7(b).
¹⁴⁹ O.C.G.A. § 48-5-294.
¹⁵⁰ O.C.G.A. § 48-5-311(k)(1).
¹⁵¹ O.C.G.A. § 48-5-311(k)(2).
¹⁵² O.C.G.A. § 17-12-25.1(d).
¹⁵³ O.C.G.A. § 17-12-25.1(d).
¹⁵⁴ O.C.G.A. § 15-18-10(b).
¹⁵⁵ O.C.G.A. §§ 15-18-11 and 19-11-23.
¹⁵⁶ O.C.G.A. § 15-18-10.1(d).
¹⁵⁷ O.C.G.A. § 15-18-10.1(d).
¹⁵⁸ O.C.G.A. § 15-12-7(a)(2) and (3).
¹⁵⁹ O.C.G.A. § 15-12-7(b).
¹⁶⁰ O.C.G.A. §§ 15-11-50(d) and 15-11-52(b).
¹⁶¹ O.C.G.A. § 15-11-52(c)(1).
¹⁶² O.C.G.A. § 15-11-52(c)(2).
¹⁶³ O.C.G.A. § 15-11-52(c)(3).
¹⁶⁴ O.C.G.A. § 15-11-52(c)(3).
¹⁶⁵ O.C.G.A. § 15-10-105(c).
¹⁶⁶ O.C.G.A. § 15-10-105(b).
¹⁶⁷ O.C.G.A. §§ 15-7-22 and 15-18-67(a).
¹⁶⁸ Ga. Const. Art. VI, § VII, ¶ V; O.C.G.A. § 15-18-67(b).
¹⁶⁹ O.C.G.A. § 15-6-29.1(c).
¹⁷⁰ O.C.G.A. § 15-6-29(c).
¹⁷¹ Ga. Const. Art. VI, § VII, ¶ V.
¹⁷² O.C.G.A. § 21-2-212(d).
¹⁷³ O.C.G.A. § 21-2-212(d).
¹⁷⁴ O.C.G.A. § 21-2-213(c).
¹⁷⁵ O.C.G.A. § 21-2-213.1.
¹⁷⁶ O.C.G.A. § 17-12-25(a).
¹⁷⁷ O.C.G.A. § 45-7-4(a)(21).
¹⁷⁸ O.C.G.A. § 45-7-4(a)(20).
¹⁷⁹ O.C.G.A. §§ 15-6-29.1(a), 15-18-10.1(a), and 17-12-25.1(a).
¹⁸⁰ O.C.G.A. §§ 15-6-29.1(b), 15-18-10.1(c), and 17-12-25.1(c).
¹⁸¹ State law provides that, for purposes of calculating base salaries for magistrates, probate judges, sheriffs, superior court clerks, and tax commissioners, counties shall use population estimates published by the Georgia Department of Community Affairs (DCA) prior to July 1st in any year. As of June 15, 2025, DCA published the population data online as “County Population Estimates FY2004.xls” at: <https://dca.georgia.gov/community-assistance/government-authority-reporting/research-and-surveys/research-and-surveys> .