SECOND PUBLIC HEARING FOR TAX DIGEST
THURSDAY, JULY 7, 2022

The Cobb County Board of Education met for a Tax Digest Public Hearing on Thursday, July 7, 2022, at 6:05 p.m. with the following members present: Messrs. Banks, Chastain, Hutchins, Scamihorn, Wheeler, Mrs. Davis, Mr. Ragsdale, Executive Secretary, and Mrs. Wilcox and Gupta, Interim Board Attorneys. Dr. Howard was not present for the public hearing.

All official meetings of the Cobb County Board of Education conform to state law and are open to the public. The minutes of this meeting are available for public review anytime during the regular office hours or on our website: [www.cobbk12.org](http://www.cobbk12.org)

CALL TO ORDER
Mr. Chastain, Board Chair, called the meeting to order at 6:05 p.m.

TAX DIGEST PRESENTATION
Chief Financial Officer Mr. Bradley Reuben Johnson presented the following summary of the required three tax digest hearings.

Today’s Tax Digest Hearing is a special hearing required by the state of Georgia. Each year property values are assessed by the Cobb County Tax Assessor, and the school district sets a millage rate that generates local revenue based on property value. The FY2023 Tentative Budget is budgeted to continue the same millage rate as the previous year of 18.90 Mills.

It is important to note that a completely separate entity (Cobb County Tax Assessor) assesses property values annually in Cobb County. If the Tax Assessor lowers the value of a Cobb Citizen’s home, the district’s millage rate will be applied to the lower value and that property owner will pay less property tax. If the Tax Assessor increases the value of a Cobb Citizen’s home, the district’s millage rate will be applied to the higher property value and that property owner will pay more property tax. In either case, the school district millage rate is still 18.90 Mills and the General Fund Millage Tax Rate has not increased.

Georgia Law currently contains a provision which was originally called the GA Taxpayers Bill of Rights, which states that in a year when the property value digest increases, school districts must hold three public hearings for citizen input due to the fact that even if the district’s millage rate remains the same, the school district will receive additional property tax revenue because of the increased property values assessed by the Cobb County Tax Assessor.
The district is scheduled to conduct three (3) public hearings on this matter. The public hearing schedule is as follows:

- Hearing #1 – Thursday, July 7, 2022, at 11:30 a.m.
- Hearing #2 – Thursday, July 7, 2022, at 6:05 p.m.
- Hearing #3 – Thursday, July 14, 2022, at 6:30 p.m.

The district is scheduled to establish the General Fund Millage Rate on Thursday, July 14, 2022, during the 7:00 p.m. Voting Session of the Board Meeting.

PUBLIC COMMENT
There were two (2) public commenters.

ADJOURN – Without objection, the hearing adjourned at 6:13 p.m.

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CHAIRMAN                   EXECUTIVE SECRETARY