

PENDING BOARD APPROVAL

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EDUCATION AND SIGNED BY THE
CHAIRMAN AND EXECUTIVE SECRETARY**

**FIRST PUBLIC HEARING FOR TAX DIGEST
THURSDAY, JULY 9, 2026**

The Cobb County Board of Education met for a Tax Digest Public Hearing on Thursday, July 9, 2026, at 11:30 a.m. with the following members present: Messrs. Chastain, Hutchins, Scamihorn, Wheeler, Ms. Sayler, Mr. Ragsdale, Executive Secretary, and Ms. Ams, Board Attorney. Mr. Cristadoro and Ms. Davis were 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

CALL TO ORDER AND PLEDGE OF ALLEGIANCE

Mr. Scamihorn, Board Chair, called the meeting to order at 11:31 a.m. and led the group in the Pledge of Allegiance.

TAX DIGEST PRESENTATION

Chief Financial Officer Mr. David Baker shared the Tax Digest Presentation with the Board.

It is important to note that a 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.

Mr. Baker shared that this is the first tax digest hearing and is based upon the balanced FY2027 Budget that was approved by the Board on May 14, 2026, with the continuance of the same millage rate as the previous year of 18.7 Mills.

Georgia Law currently contains a provision which was originally called the Georgia 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 9, 2026, at 11:30 a.m.
- Hearing #2 – Thursday July 9, 2026, at 6:05 p.m.
- Hearing #3 – Thursday, July 23, 2026, at 6:30 p.m.

The district is scheduled to establish the General Fund Millage Rate on Thursday, July 23, 2026, during the 7:00 p.m. Voting Session of the Board Meeting.

TAX DIGEST PUBLIC COMMENT

There were no public commenters. At 11:34 p.m. and without objection, the Board agreed to recess for 5 minutes to allow additional time for public commenters to arrive.

RECONVENE

Without objection, the Board reconvened at 11:40 a.m. No additional public commenters arrived.

ADJOURN – Without objection, the hearing adjourned at 11:40 a.m.

CHAIRMAN

EXECUTIVE SECRETARY