



COBB COUNTY BOARD OF COMMISSIONERS



100 CHEROKEE STREET, SUITE 300
MARIETTA, GEORGIA 30090-7000
Phone: (770) 528-3305 • Fax: (770) 528-2606

Lisa N. Cupid
Chairwoman

May 29, 2026

Chris Ragsdale
Superintendent
Cobb County School District
514 Glover Street
Marietta, Georgia 30060

Randy Scamihorn
Board Chair
Cobb County School District
514 Glover Street
Marietta GA 30060

Suzann Wilcox
Parker Poe Adams & Bernstein LLP
1075 Peachtree Street NE, Suite 1500
Atlanta, GA 30309

RE: Commission for collection of 2026 taxes for schools

Dear Mr. Ragsdale, Mr. Scamihorn, and Atty. Wilcox:

This letter is to inform you that Cobb County will be withholding a commission of 2.5 percent from Cobb County school taxes collected in 2026, effective July 1, 2026.

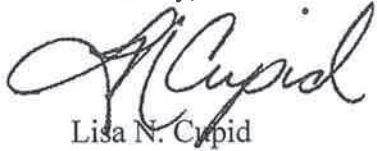
As you recall, on February 25, 2026, representatives from the school district and the county met to discuss several issues, among them the fact that there is no valid local legislation designating a commission rate for the collection of school taxes. Without such local legislation, the state law rate of 2.5 percent is applicable. This is set forth in O.C.G.A. § 48-5-404 and the applicable section is set forth as follows:

(a) The *tax commissioner* or tax collector *shall* continue to collect unpaid county school taxes and all county school taxes levied pursuant to Article VIII, Section VI, Paragraph I of the Constitution of this state and *shall be entitled to a commission of 2 1/2 percent for collecting the taxes*. The tax commissioner or tax collector shall pay over to the county board of education all moneys collected for the schools on the same schedule of distributions as is provided for counties in Code Section 48-5-141. In those counties where the tax collector or tax commissioner is on a salary basis, the fees provided for in this Code section *shall be collected by the tax*

commissioner or tax collector and paid over to the proper governing authority of the county.

There has been no further discussion on this issue since the February meeting and, as Cobb County enters its budget process, it is appropriate to make the change.

Sincerely,

A handwritten signature in black ink, appearing to read "L. Cypid". The signature is fluid and cursive, with a large initial "L" and a dot above the "i".

Lisa N. Cypid

Chairwoman

Cobb County Board of Commissioners