

# **2025 CODE AMENDMENTS**

## **Official Code of Cobb County Part I. – Chapter 114**

Package I

Version I - distributed on October 3, 2025

Board of Commissioners Public Hearing Dates

November 12, 2025 – 9:00 a.m.

November 20, 2025 – 6:00 p.m.

Cobb County Community Development

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## CHAPTER 114 –TAXATION

### Article VI. – Cumberland Special Services District No. II.

Sec. 114-119 of the Official Code of Cobb County, Georgia, is amended to read as follows:

Sec. 114-119. - ~~Penalty for violation~~ Failure to pay ad valorem services tax owed.

Ad valorem services tax shall be collected as any other ad valorem tax in the manner set forth in Georgia law. ~~In addition to any other legal penalties or sanctions that may result from non payment of taxes when due, any person who violates any provisions of this article shall be subject to the provisions of [section 1-10](#) of chapter 1 of the Official Code of Cobb County, Georgia as amended. Such persons shall be guilty of a separate offense for each and every day during which any violation of this article is committed, continued, or permitted to continue by that person and shall be punished accordingly.~~