

IN THE SUPERIOR COURT OF COBB COUNTY  
STATE OF GEORGIA

**COBB COUNTY SCHOOL DISTRICT,**

Petitioner,

v.

**COBB COUNTY, GEORGIA, and  
CARLA JACKSON,** in her official  
capacity as Cobb County Tax  
Commissioner,

Respondents.

**Civil Action No.**

**VERIFIED PETITION FOR DECLARATORY JUDGMENT  
AND WRIT OF MANDAMUS**

Petitioner Cobb County School District (“School District”) brings this Verified Petition for Declaratory Judgment and Writ of Mandamus against Respondents Cobb County, Georgia (“County”), and Carla Jackson in her official capacity as Cobb County Tax Commissioner. For the reasons described below, the Court should grant the Petition and enter judgment in the District’s favor.

**INTRODUCTION**

Since 2011, Cobb County has charged the School District over \$130,000,000 in administrative fees to reimburse the County for the cost of collecting school taxes. In fiscal year 2026 alone, the collection fee will exceed \$13,000,000. Next year, the County intends to increase the fee to more than \$20,000,000.

The collection fee is both unreasonable and unlawful. No reasonable person would believe the County incurs over \$20,000,000 in annual expenses just to collect

school taxes. And more importantly, the County lacks legal authority to charge the collection fee in the first instance.

Years ago, the General Assembly passed Local Act 240. Since 2011, Local Act 240 has required the Cobb County Tax Commissioner to remit *all* educational taxes collected to the Cobb County Board of Education without charging a collection fee. But the County has unilaterally decided that Local Act 240 is invalid and has refused to comply with its mandate.

Enough is enough. The taxpayers of Cobb County deserve to know that their school taxes are spent on their children's education, rather than paying the County's exorbitant and unlawful collection fees. This Court should declare that Local Act 240 is valid and that it entitles the Board of Education to all educational taxes without collection fees. This Court should also issue a writ of mandamus ordering Respondent Jackson to comply with Local Act 240 and remit all educational funds to the Board of Education without charging a collection fee.

### **PARTIES**

1.

Petitioner Cobb County School District is a public school district managed and controlled by the Cobb County Board of Education. *See* Ga. Const. art. VIII, § 5, ¶ I; O.C.G.A. § 20-2-50. This petition is brought by the School District—rather than the Board of Education—because the Board of Education “is not a body corporate and does not have the capacity to sue or be sued.” *Cook v. Colquitt Cnty. Bd. of Educ.*, 261 Ga. 841, 841 (1992).

2.

Respondent Cobb County, Georgia, is a political subdivision of the State of Georgia. *See* O.C.G.A. § 50-15-1. The County may be served on the Chair of the Cobb County Board of Commissioners at 100 Cherokee Street, Marietta, Georgia, 30030, or by serving an agent authorized by appointment to receive service of process. *See* O.C.G.A. § 9-11-4(e)(5).

3.

Respondent Carla Jackson is the duly elected Tax Commissioner of Cobb County. Among other things, Jackson is responsible for collecting and remitting educational tax funds to the Board of Education. *See* O.C.G.A. § 48-5-103; O.C.G.A. § 48-5-404(a).

4.

The School District seeks relief against Respondent Jackson in her official capacity only. *See City of Coll. Park v. Clayton Cnty.*, 306 Ga. 301, 314 (2019) (“Mandamus, however, is by definition a claim against officials in their official capacities.”). An official-capacity claim against a county tax commissioner, however, is functionally a claim against the county itself. *See Raw Props., Inc. v. Lawson*, 335 Ga. App. 802, 804 (2016) (holding that official-capacity claim against DeKalb County Tax Commissioner amounted to claim against DeKalb County). So Respondent Jackson may be served in the same manner as Cobb County. In the alternative, Respondent Jackson may be served at the Office of the Tax Commissioner located at 736 Whitlock Avenue, Suite 100, Marietta, GA 30064.

## JURISDICTION

5.

This Court has subject-matter jurisdiction to issue declaratory, mandamus, and equitable relief. *See* Ga. Const. art. VI, § 4, ¶ I; O.C.G.A. § 15-6-8.

6.

Venue is proper in this Court. *See* O.C.G.A. § 9-10-93.

7.

Neither sovereign immunity nor official immunity would deprive the Court of subject-matter jurisdiction over this petition. *See City of Coll. Park v. Clayton Cnty.*, 306 Ga. 301, 314 (2019) (holding that sovereign immunity does not apply to suits between political subdivisions of the state); *Lathrop v. Deal*, 301 Ga. 408, 444 (2017) (holding that official immunity does not apply to claims seeking prospective relief against a public official).

8.

The presentment requirement of O.C.G.A. § 36-11-1—which generally requires claims against a county to be presented within 12 months after they accrue—does not apply when, as here, “the right to and amount of the claim is fixed by law.” *Terrell Cnty. v. Albany/Dougherty Hosp. Auth.*, 256 Ga. 627, 629 (1987). Even if O.C.G.A. § 36-11-1 did apply, this petition itself satisfies the statutory presentment requirement. *See Klingensmith v. Long Cnty.*, 352 Ga. App. 21, 26 (2019) (explaining that the filing of a complaint is “sufficient to meet the statutory presentment requirements of O.C.G.A. § 36-11-1”).

## BACKGROUND

9.

The Georgia Constitution authorizes the General Assembly to enact general laws requiring local boards of education to reimburse the county governing authority for fees incurred in the collection of school taxes. *See* Ga. Const. art. VIII, § 6, ¶ III. It also authorizes the General Assembly to reduce that fee for specific jurisdictions by local act. *Id.*

10.

Ga. Const. art. VIII, § 6, ¶ III vests the General Assembly—not county tax commissioners or governing authorities—with exclusive power to establish collection fees and rates.

11.

Pursuant to its constitutional authority, the General Assembly enacted O.C.G.A. § 48-5-404(a), which is a general law authorizing county tax commissioners to retain up to 2.5% of educational funds as a collection fee and to remit those funds to the county governing authority. *Id.*

12.

The General Assembly chose to set a different reimbursement rate for Cobb County by enacting Local Act 240. *See* 2001 Ga. Laws p. 4488, § 1 (“It is the intention of this Act to reduce the amount authorized by subsection (a) of Code Section 48-5-404 of the O.C.G.A. as reimbursement to counties for the collection of school taxes, and this Act is pursuant to the specific authority of Article VIII, Section VI,

Paragraph III of the Constitution of the State of Georgia.”). A true and correct copy of Local Act 240 is attached as Exhibit A.

13.

Local Act 240 provides, “The tax commissioner of Cobb County shall remit *all educational funds* collected by said officer to the board of education of Cobb County.” *Id.* (emphasis added).

14.

The Act also created a temporary exception to the general rule, which provides that “for the years 2001 through 2011 the amount of 1.6 percent of the school taxes collected shall be retained by the tax commissioner and remitted to the governing authority of Cobb County to reimburse the county for the cost of collecting school taxes.” *Id.*

15.

Local Act 240’s temporary collection fee authorization expired in 2011. Following the expiration of the temporary collection fee provision, Local Act 240 required the Tax Commissioner to remit all educational funds to the Board of Education.

16.

The Georgia Supreme Court has upheld similar acts against constitutional challenge. *See Coleman v. Kiley*, 236 Ga. 751, 753 (1976) (“The legislature had the unquestioned authority to pass the local Act, Ga.L.1955, pp. 2210-2216, providing that the Chatham County Tax Commissioner shall receive no fees or compensation

for the collection of any taxes levied for school purposes, and the Commissioners of Chatham County shall make no charge against the Board of Education for the collection of school taxes.”).

17.

In 2011, Cobb County recognized that its ability to charge a 1.6% collection fee under Local Act 240 was expiring.

18.

Rather than petitioning the General Assembly to amend Local Act 240, however, the County attempted to take matters into its own hands.

19.

In 2011, the County adopted a “home rule” ordinance purporting to amend Local Act 240. A true and correct copy of the Home Rule Ordinance is attached as Exhibit B.

20.

The Home Rule Ordinance purported to amend Local Act 240 to extend the time for which the Tax Commissioner was authorized to charge a 1.6% collection fee from 2011 through 2021.

21.

The Home Rule Ordinance did not purport to amend that part of the Act stating that “The tax commissioner of Cobb County shall remit all educational funds collected by said officer to the board of education of Cobb County.”

22.

From 2011-2021, the Tax Commissioner charged the School District a collection fee of 1.6% pursuant to the Home Rule Ordinance.

23.

The fees collected by the Tax Commissioner and retained by the County from 2011-2021 were unlawful because Local Act 240 required all such funds to be remitted to the Board of Education and the Home Rule Ordinance exceeded the County's constitutional authority.

24.

The Georgia Constitution authorizes counties to adopt home rule ordinances amending local acts "applicable to its governing authority." Ga. Const. art. IX, § 2, ¶ I(b). But it prohibits counties from amending local acts "affecting any public school system." Ga. Const. art. IX, § 2, ¶ I(c)(8).

25.

The Home Rule Ordinance is not "applicable" to the Cobb County governing authority because it does not raise the type of "structural 'governing authority' question" contemplated by Ga. Const. art. IX, § 2, ¶ I(b). *See Camden Cnty. v. Sweatt*, 315 Ga. 498, 520 (2023) (Bethel, J., concurring).

26.

The Home Rule Ordinance also "affected" the Cobb County public school system and therefore was prohibited by Const. art. IX, § 2, ¶ I(c)(8). *See Channell v.*

*Houston*, 287 Ga. 682, 687 (2010). Accordingly, the Home Rule Ordinance was not a lawful exercise of home rule authority.

27.

In 2021, the Home Rule Ordinance's purported extension of the collection fee in Local Act 240 expired.

28.

Because the Home Rule Ordinance's purported extension of the 1.6% collection fee has now expired, this Court has no occasion to determine its lawfulness at this time.

29.

In 2021, the Board of Commissioners again sought to extend the collection fee beyond the time allowed by Local Act 240. But the Board of Commissioners did not even purport to adopt a home rule ordinance, resolution, or take any other official County action.

30.

Upon information and belief, the County merely instructed Respondent Jackson to continue collecting the 1.6% fee for the indefinite future.

31.

At the County's direction, Respondent Jackson has continued to charge a 1.6% collection fee from 2021 to present.

32.

The collection fee has increased by an average of one million dollars per fiscal year since 2021.

33.

In FY 2022, the fee was \$9,418,052.18. It increased to \$10,493,792.94 in FY 2023, then to \$11,770,299.84 in FY 2024, and to \$12,687,583.14 in FY 2025. The fee will balloon to over \$13,000,000 in FY 2026.

34.

From 2011-2026, the Tax Commissioner has charged the School District more than \$130,000,000 in fees as purported reimbursement for the costs incurred collecting educational taxes.

35.

Despite receiving more than \$130,000,000 in collection fees since 2011, the County remains unsatisfied.

36.

On February 2, 2026, Chairwoman Lisa Cupid of the Cobb County Board of Commissioner sent a meeting request to Cobb County School District Superintendent Chris Ragsdale. She indicated the purpose of the meeting was “to discuss a time-sensitive matter related to the tax collection fee, as well as to provide an opportunity to address other pertinent issues of mutual interest between the Cobb County School Board and Cobb County Government.” A true and correct copy of the e-mail is attached as Exhibit C.

37.

The parties agreed on a meeting date of February 25, 2026. After close of business on February 24, 2026, Chairwoman Cupid emailed an agenda of discussion topics for the meeting. A true and correct copy of the meeting agenda is attached as Exhibit D.

38.

Conspicuously absent from the agenda was any mention of the time-sensitive matter related to the tax collection fee.

39.

The February 25, 2026 meeting was attended by Chairwoman Cupid, Superintendent Ragsdale, Chairman Scamihorn of the Cobb County Board of Education, Cobb County School District Chief Financial Officer David Baker, other senior officials from the Cobb County Government and the Cobb County School District, and legal counsel for both sides.

40.

Respondent Carla Jackson was not present, nor was any representative from the Tax Commissioner's office.

41.

After discussing the items on the agenda without raising the time-sensitive tax-collection matter, Chairwoman Cupid asked whether any other topics needed to be discussed.

42.

One of the School District's attendees asked about the issue of the time-sensitive tax-collection matter, which was the ostensible purpose of the meeting in the first place.

43.

A senior County official stated that the County intended to increase the tax collection fee from 1.6% to 2.5%. But Chairwoman Cupid indicated the topic was premature for discussion and tabled the issue. She also indicated that further discussion between County staff and School District staff would be necessary before the County attempted to take any action on the collection fee. Cupid then concluded the meeting.

44.

No one from the County contacted School District staff for further discussion of the collection fee issue.

45.

On May 14, 2026, the Board of Education held a public hearing and formally adopted the budget for fiscal year 2027.

46.

On May 20, 2026, the school year concluded.

47.

On May 29, 2026—after the Board of Education adopted its 2027 budget and the school year concluded—Chairwoman Cupid sent a letter to Superintendent

Ragsdale and Chairman Scamihorn unilaterally announcing that “Cobb County will be withholding a commission of 2.5 percent from Cobb County school taxes collected in 2026, effective July 1, 2026.” A true and correct copy of the letter is attached as Exhibit E.

48.

The letter further states 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.” *Id.* (citing O.C.G.A. § 48-5-404).

49.

The letter provided no explanation or basis for concluding that Local Act 240 is invalid.

50.

The proposed change would increase the collection fee from over \$13,000,000 in FY 2026 to more than \$20,000,000 annually for FY 2027 and beyond.

51.

Over the next five years, the proposed increase would allow the Board of Commissioners to charge over \$100,000,000 in fees for collecting school taxes.

52.

Upon information and belief, the County incurs less than \$20,000,000 in actual expenses to collect educational taxes.

53.

Upon information and belief, the actual expenses are a small fraction of the amount charged.

**COUNT I - DECLARATORY JUDGMENT**

*Against Respondents Jackson and Cobb County, Georgia*

54.

Petitioner hereby incorporates by reference the factual allegations in Paragraphs 1-53.

55.

The Declaratory Judgment Act authorizes Superior Courts “to declare rights and legal relations of any interested party petitioning for such declaration.” O.C.G.A. § 9-4-2.

56.

The purpose of the Declaratory Judgment Act is “to settle and afford relief from uncertainty and insecurity with respect to rights, status, and other legal relations.” O.C.G.A. § 9-4-1.

57.

Petitioner Cobb County School District is in a position of uncertainty as to its legal rights and future conduct.

58.

Local Act 240 provides: “The tax commissioner of Cobb County shall remit all educational funds collected by said officer to the board of education of Cobb County,”

except for the years 2001-2011. *See* 2001 Ga. Laws p. 4488, § 1. Since 2011, then, Local Act 240 has granted the Cobb County Board of Education a legal right to all educational funds collected.

59.

Local Act 240 is a lawful exercise of the General Assembly's constitutional authority. *See* Ga. Const. art. VIII, § 6, ¶ III; *see also* *Coleman v. Kiley*, 236 Ga. 751, 753 (1976).

60.

Respondent Cobb County, however, has taken the position that Local Act 240 is invalid and therefore the County is entitled to retain 2.5% of educational taxes collected pursuant to O.C.G.A. § 48-5-404(a).

61.

Upon information and belief, Respondent Jackson agrees with Cobb County's position concerning Local Act 240's purported invalidity and O.C.G.A. § 48-5-404(a)'s applicability.

62.

Respondent Jackson's prior conduct in assessing collection fees despite Local Act 240 indicates that she will continue assessing such fees absent this Court's intervention.

63.

The School District is thus entitled to a judgment declaring its legal rights under Local Act 240.

64.

The Court should declare that Local Act 240 is valid, that it entitles the Board of Education to receive all educational funds, and that it requires Respondent Jackson to remit all such funds to the Board of Education without collection fees.

**COUNT II - PETITION FOR WRIT OF MANDAMUS**

*Against Respondent Jackson*

65.

Petitioner hereby incorporates by reference the factual allegations in Paragraphs 1-53.

66.

Mandamus is an equitable remedy to compel a public officer to perform a required legal duty. *See Madison v. Old 41 Farm, LLC*, 370 Ga. App. 172, 174 (2023). A petitioner must show a clear legal right to relief and the absence of an adequate legal remedy. *Id.*

67.

Since 2011, Local Act 240 has granted the Cobb County Board of Education a clear legal right to receive all educational funds without being assessed a collection fee. *See* 2001 Ga. Laws p. 4488, § 1.

68.

Since 2011, Local Act 240 has imposed a clear legal duty on Respondent Jackson to remit all educational funds to the Board of Education without assessing a collection fee. *Id.*

69.

Since 2011, Respondent Jackson has retained 1.6% of educational funds as a collection fee and remitted those funds to the Board of Commissioners.

70.

Upon information and belief, Respondent Jackson intends to comply with the County's demand to increase the collection fee from 1.6% to 2.5%, effective July 1, 2026.

71.

The School District is entitled to mandamus relief because it has no adequate legal remedy to enforce compliance with the Local Act 240.

72.

The Court should issue a writ of mandamus ordering Respondent Jackson to comply with Local Act 240 and remit all educational funds to the Board of Education without assessing collection fees.

**COUNT III - ATTORNEYS FEES & EXPENSES OF LITIGATION**

*Against Respondent Cobb County*

73.

Petitioner hereby incorporates by reference the factual allegations in Paragraphs 1-53.

74.

O.C.G.A. § 13-6-11 authorizes recovery of attorney's fees and expenses of litigation where the defendant has acted in bad faith, has been stubbornly litigious, or has caused the plaintiff unnecessary trouble and expense.

75.

Cobb County's conduct exhibits bad faith and has caused the School District unnecessary trouble and expense, thereby entitling the School District to attorney's fees and costs of litigation.

**PRAYER FOR RELIEF**

Petitioner Cobb County School District prays that this Court enter judgment in its favor and:

1. Issue a declaratory judgment holding that Local Act 240 is valid, that it entitles the Cobb County Board of Education to all educational funds collected, and that it requires Respondent Jackson to remit all educational funds to the Board of Education without assessing collection fees,
2. Issue a writ of mandamus ordering Respondent Jackson to remit all educational funds collected to the Board of Education without retaining or remitting any such funds to the Board of Commissioners, effective immediately,
3. Award the School District attorney's fees and costs of litigation,

4. Issue a temporary restraining order and interlocutory injunctive relief to ensure compliance with Local Act 240 pending final judgment in this action,<sup>1</sup> and
5. Issue other appropriate relief.

Respectfully submitted this 15th day of June, 2026.

/s/ Bennett D. Bryan

Brandon O. Moulard  
Georgia Bar No. 940450  
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Georgia Bar No. 157099  
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*Counsel for Petitioner*

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<sup>1</sup> Petitioner files a motion for temporary restraining order and interlocutory injunction simultaneously with this Petition.

IN THE SUPERIOR COURT OF COBB COUNTY  
STATE OF GEORGIA

COBB COUNTY SCHOOL DISTRICT,

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v.

COBB COUNTY, GEORGIA, and  
CARLA JACKSON, in her official  
capacity as Cobb County Tax  
Commissioner,

Respondents.

Civil Action No.

VERIFICATION

David Baker, who personally appeared before the undersigned notary public, states under oath that he is over 18 years old, that he is the Chief Financial Officer of the Cobb County School District, and that the facts set forth in the foregoing Petition for Declaratory Judgment and Writ of Mandamus are true and correct to the best of his knowledge, information, and belief. He also states that the exhibits attached to the Petition are true and correct copies of those documents.



David Baker  
Chief Financial Officer  
Cobb County School District

Sworn and subscribed before me  
this 12 day of June, 2026.

  
Notary Public

My commission expires: 11/12/2029





**4488 LOCAL AND SPECIAL ACTS AND RESOLUTIONS, VOL. II**

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**COBB COUNTY – TAX COMMISSIONER; FEES FOR COLLECTION  
OF SCHOOL DISTRICT TAXES.**

No. 240 (Senate Bill No. 297).

**AN ACT**

To provide that the tax commissioner of Cobb County shall retain a specified percentage of educational funds collected by said officer and remit the same to the governing authority of Cobb County to reimburse the county for the cost of collecting school taxes; to provide for a statement of intention and the authority for this Act; to provide for related matters; to repeal a specific Act; to repeal conflicting laws; and for other purposes.

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

**SECTION 1.**

The tax commissioner of Cobb County shall remit all educational funds collected by said officer to the board of education of Cobb County, except that for the years 2001 through 2011 the amount of 1.6 percent of the school taxes collected shall be retained by the tax commissioner and remitted to the governing authority of Cobb County to reimburse the county for the cost of collecting school taxes.

**SECTION 2.**

It is the intention of this Act to reduce the amount authorized by subsection (a) of Code Section 48-5-404 of the O.C.G.A. as reimbursement to counties for the collection of school taxes, and this Act is pursuant to the specific authority of Article VIII, Section VI, Paragraph III of the Constitution of the State of Georgia.

**SECTION 3.**

An Act relating to county commissions on Cobb County school tax collections, approved April 7, 1992 (Ga. L. 1992, p. 5684), is repealed in its entirety.

**SECTION 4.**

All laws and parts of laws in conflict with this Act are repealed.

**NOTICE OF INTENT TO INTRODUCE LOCAL LEGISLATION**

Notice is given that there will be introduced at the regular 2001 session of the General Assembly of Georgia a bill to provide that the tax commissioner of Cobb County shall retain a specified percentage of educational funds collected by said officer and remit the same to the county governing authority to reimburse the county for the cost of collecting school taxes, and for other purposes.

This 23rd day of February, 2001.



The Board shall consider this amendment to its enabling legislation at its regular meetings on March 3, 2011, and March 17, 2011. A copy of the proposed amendment is on file in the office of the Clerk of the Superior Court of Forsyth County for purposes of examination and inspection by the public. The Clerk shall furnish upon written request a copy of the proposed amendment.

Filed in the office of the Secretary of State March 28, 2011.

COBB COUNTY – BOARD OF COMMISSIONERS; VACANCIES;  
CLERK OF COMMISSION; MINUTE BOOKS; TAX  
COMMISSIONER; FEE FOR COLLECTING  
SCHOOL TAXES.

Sec. 2-25. Election returns; vacancies.

(a) In all elections for chairpersons or commissioners held pursuant to this article, the returns shall be canvassed and the results of same certified as provided by law for elections for members of the general assembly, and the persons so certified shall be declared and deemed to be elected to such offices.

(b) ~~In the event of a vacancy in the office of chairperson or a commissioner, due to the fact that the chairperson or commissioner qualifies for another elected position, the term of office for which begins more than 30 days prior to the expiration of such person's current term, the remaining members of the board of commissioners shall appoint a qualified person to fill such vacancy until the vacancy is filled for the unexpired term of office at a special election. Such special election shall be held on the same date as the general election which is first held following the date of the vacancy and shall be conducted in accordance with the provisions of chapter 2 of title 21 (O.C.G.A. § 21-2-1 et seq.), the "Georgia Election Code." Reserved.~~

(c) In the event of a vacancy in the office of commissioner or chairperson ~~for a reason other than qualifying for any reason, including for the reason of automatic vacancy due to the fact that the commissioner or chairperson qualifies~~ for another elected position, the term for which begins more than 30 days prior to the expiration of such person's current term, the vacancy shall be filled as provided in this subsection.

(1) If the unexpired term of office exceeds 180 days, the vacancy shall be filled by a special election called and conducted in accordance with chapter 2 of title 21 (O.C.G.A. § 21-2-1 et seq.), the "Georgia Election Code." The vice-chair shall preside during any vacancy in the position of chairperson until the special election results are certified.

(2) If the unexpired term of office of a commissioner or chairperson does not exceed 180 days,;

(i) for a commissioner, the remaining members of the board of commissioners shall appoint a qualified person to serve for the remainder of the unexpired term.

(ii) for the chairperson, the vacancy shall be filled at the next general election, and the vice-chair shall preside during the vacancy in the position of chairperson. In that event, the presiding vice-chair shall appoint a second-vice-chair to preside during any subsequent absence of the vice chair or vacancy in the position of vice-chair.

(1964 Ga. Laws (Ex. Sess.) (Act No. 22), page 2075, § 5; 1993 Ga. Laws (Act No. 213), page 4616, § 2)

#### Part II-State Enabling Legislation.

##### Sec. 2-48. Clerk of commission; minute books of commission and county manager.

The comptroller shall be ex officio clerk of the commission and chairman; and, if the commission and chairman shall so elect, they may appoint a clerk, who shall keep a proper and accurate book of minutes. The book of minutes of the commission shall contain all the acts, orders and proceedings of the commission in chronological order. ~~A similar book of minutes shall be kept which shall contain, in chronological order, all acts, orders and proceedings of the county manager.~~ The minute books of the ~~county manager and~~ commission shall be open to the public inspection at all times during regular office hours; and certified copies of any entries in the minute books shall be furnished by the clerk to any person requesting same upon payment of a reasonable fee, to be paid into the county treasury as other funds, to be assessed by the commission in an amount sufficient to defray the cost of preparing same. (1964 Ga. Laws (Ex. Sess.) (Act No. 22), page 2075, § 18; 1967 Ga. Laws (Act No. 523), page 3182, § 3; 1983 Ga. Laws (Act No. 383), page 4283, § 8)

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##### Sec. 2-102. Tax levy to support office authorized.

The board of commissioners of Cobb County is hereby authorized and empowered to levy and collect tax on all taxable property in Cobb County sufficient to pay the salary of said tax commissioner, his chief clerk, his clerical force and the other expenses of his office as herein provided.

(1949 Ga. Laws (Act No. 179), page 790, § 12)

##### Sec. 2-103. Fees for collection of school district taxes.

The tax commissioner of Cobb County shall remit all educational funds collected by said officer to the board of education of Cobb County, except that for the years 2001 through ~~2011~~ 2021 the amount of 1.6 percent of the school taxes collected shall be retained by the tax commissioner and remitted to the governing authority of Cobb County to reimburse the county for the cost of collecting school taxes.

(1992 Ga. Laws (Act No. 834), page 5684, §§ 1, 2; 2001 Ga. Laws (Act No. 240), page 4488, § 1)

Secs 2-104--2-140. Reserved.

ARTICLE IV. BOARDS, COMMISSIONS AND AUTHORITIES\*

**PUBLISHER'S AFFIDAVIT**

STATE OF GEORGIA - County of Cobb

Before me, the undersigned; a Notary Public, this day personally came Otis Brumby III, who, being duly sworn, according to law, says that he is the General Manager of *Times Journal, Inc.*, publishers of the *Marietta Daily Journal*, official newspaper published in said county and State, and that the publication, of which the annexed is a true copy, was published in said paper on the 7, 14, 21 day(s) of January 2011, and on the \_\_\_\_ day(s) of \_\_\_\_ 20 \_\_\_\_, as provided by law.

/s/ Otis Brumby III

Subscribed and sworn to before me this 24 day of March, 2011

s/ Sarah Miller

Notary Public

Cherokee County

My commission expires March 31, 2013

[SEAL]

M-5528

STATE OF GEORGIA

COUNTY OF COBB

NOTICE OF AMENDMENT Chapters 2

(Part II), 6, 18, 54, 78, 83, 114, 118, 122, 126 and 134

OF THE CODE OF COBB COUNTY,

GEORGIA

Notice is hereby given that on January 25, 2011 at 7:00 pm and on February 8, 2011 at 9:00 a.m. and on February 22, 2011 at 7:00 pm; the Board of Commissioners of Cobb County will consider proposed amendments to the Code of Cobb County. These hearings will be held in the second floor Commissioner's Meeting Room, Cobb County Building, 100 Cherokee Street, Marietta, Georgia 30090. A copy of the proposed amendments is on



**From:** "Cupid, Lisa" <[Lisa.Cupid@cobbcounty.gov](mailto:Lisa.Cupid@cobbcounty.gov)>

**Date:** February 2, 2026 at 10:59:48 am GMT-5

**To:** Chris Ragsdale <[Chris.Ragsdale@cobbk12.org](mailto:Chris.Ragsdale@cobbk12.org)>

**Cc:** Lynn Gordon <[Lynn.Gordon2@cobbk12.org](mailto:Lynn.Gordon2@cobbk12.org)>, "Cupid, Lisa" <[Lisa.Cupid@cobbcounty.gov](mailto:Lisa.Cupid@cobbcounty.gov)>, "Azeem, Sanam" <[Sanam.Azeem@cobbcounty.gov](mailto:Sanam.Azeem@cobbcounty.gov)>, "McMorris, Jackie" <[Jackie.McMorris@cobbcounty.gov](mailto:Jackie.McMorris@cobbcounty.gov)>, "Volckmann, William" <[William.Volckmann@cobbcounty.gov](mailto:William.Volckmann@cobbcounty.gov)>, "Tesar, Curtis (Buddy)" <[Curtis.Tesar@cobbcounty.gov](mailto:Curtis.Tesar@cobbcounty.gov)>, "Turner, Josephine" <[Josephine.Turner@cobbcounty.gov](mailto:Josephine.Turner@cobbcounty.gov)>

**Subject:** Request for Meeting Availability on Feb. 9th or 13th RE: Tax Collection Fee, etc.

Mr. Chris Ragsdale  
Superintendent  
Cobb County School District

Dear Superintendent Ragsdale,

Good morning.

Chairwoman Lisa Cupid respectfully requests your availability for a meeting on either February 9 or February 13, at any time between 1:00 p.m. and 3:00 p.m. The meeting would take place at Chairwoman Cupid's office, 3rd Floor, 100 Cherokee Street, Marietta, Georgia 30090.

The purpose of the meeting is to discuss a time-sensitive matter related to the tax collection fee, as well as to provide an opportunity to address other pertinent issues of mutual interest between the Cobb County School Board and Cobb County Government.

In preparation for the meeting, the Chairwoman would also welcome a list of any topics you would like to include for discussion.

Thank you for your time and consideration. We look forward to your response.

Sincerely,

Josephine "Arjho" Turner, PfMP, PgMP, PMP, SAFE 6, PSM 1

*Executive Assistant*

*to Cobb County Chairwoman Lisa N. Cupid*

100 Cherokee Street, Suite 300

Marietta, Georgia 30090-7000

Phone: (770) 528-3305

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## **Joint Cobb County Government and Cobb County School District Meeting**

**Date:** February 25, 2026

**Location:** 100 Cherokee St, Marietta, GA 30060

The David Hankerson Building, 3<sup>rd</sup> Floor, BOC Board Room

**Attendees:** Cobb County Government, CCSD, & CCSD Board Chair

### **Meeting Agenda**

#### **1. Welcome & Introduction**

- Opening remarks
- Attendee introductions

#### **2. Topical Discussion**

- a) Elections
- b) Department of Transportation (DOT)
- c) Economic Development
- d) Community Development
- e) Other Topics

#### **3. Path Forward**

- Summary of discussions
- Action items and next steps



# 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.

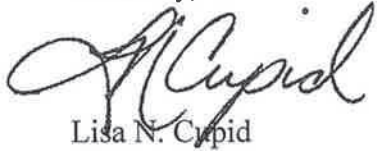
As you recall, on February 25, 2026, representatives from the school district and the county met to discuss several issues, among them the fact that there is no valid local legislation designating a commission rate for the collection of school taxes. Without such local legislation, the state law rate 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 over the "i".

Lisa N. Cypid

Chairwoman

Cobb County Board of Commissioners

IN THE SUPERIOR COURT OF COBB COUNTY  
STATE OF GEORGIA

**COBB COUNTY SCHOOL DISTRICT,**

Petitioner,

v.

**COBB COUNTY, GEORGIA, and  
CARLA JACKSON**, in her official  
capacity as Cobb County Tax  
Commissioner,

Respondents.

**Civil Action No. 26CV04954**

**EMERGENCY MOTION FOR TEMPORARY RESTRAINING ORDER AND  
INTERLOCUTORY INJUNCTION AGAINST RESPONDENT JACKSON**

Petitioner Cobb County School District (“School District”) respectfully moves for a temporary restraining order and an interlocutory injunction under O.C.G.A. § 9-11-65. Effective July 1, 2026—just two short weeks from today—Respondent Carla Jackson, in her official capacity as Cobb County Tax Commissioner (“Tax Commissioner”), will begin withholding millions of dollars in educational taxes from the Cobb County Board of Education as a collection fee to reimburse Cobb County for the expense of collecting school taxes. But Local Act 240 requires the Tax Commissioner to remit *all* educational funds to the Board of Education, not the Board of Commissioners. The School District respectfully asks this Court to order the Tax Commissioner to immediately remit all educational taxes collected to the Board of Education without retaining or assessing any collection fee, pending final judgment in this action.

## BACKGROUND

The Georgia Constitution authorizes the General Assembly to enact general laws requiring local boards of education to reimburse the county governing authority for fees incurred in the collection of school taxes. *See* Ga. Const. art. VIII, § 6, ¶ III. It also authorizes the General Assembly to reduce that fee for specific jurisdictions by local act. *Id.*

Pursuant to that authority, the General Assembly enacted O.C.G.A. § 48-5-404(a), which is a general law authorizing county tax commissioners to retain up to 2.5% of educational funds as a collection fee and to remit those funds to the county governing authority. *Id.*

The General Assembly also chose to set a different reimbursement rate for Cobb County by enacting Local Act 240. *See* 2001 Ga. Laws p. 4488, § 1 (“It is the intention of this Act to reduce the amount authorized by subsection (a) of Code Section 48-5-404 of the O.C.G.A. as reimbursement to counties for the collection of school taxes, and this Act is pursuant to the specific authority of Article VIII, Section VI, Paragraph III of the Constitution of the State of Georgia.”). Local Act 240 provides: “The tax commissioner of Cobb County shall remit ***all educational funds*** collected by said officer to the board of education of Cobb County.” Verified Petition ¶ 13 & Exhibit A (emphasis added).<sup>1</sup>

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<sup>1</sup> The verified pleading—which constitutes evidence for purposes of seeking a temporary restraining order or an interlocutory injunction—supplies the factual background of this motion. *See BEA Sys., Inc. v. WebMethods, Inc.*, 265 Ga. App. 503, 504 (2004); O.C.G.A. § 9-11-110; O.C.G.A. § 9-11-65.

To be fair, Local Act 240 also created a temporary exception, which provides that “for the years 2001 through 2011 the amount of 1.6 percent of the school taxes collected shall be retained by the tax commissioner and remitted to the governing authority of Cobb County to reimburse the county for the cost of collecting school taxes.” *Id.* ¶ 14. But the Act’s temporary collection fee authorization expired in 2011. *Id.* ¶ 15. Following the expiration of the temporary collection fee provision, Local Act 240 required the Tax Commissioner to remit all educational funds to the Board of Education. *Id.*

In 2011, Cobb County recognized that its ability to charge a 1.6% collection fee under Local Act 240 was expiring. *Id.* ¶ 17. But rather than petitioning the General Assembly to amend Local Act 240, the County attempted to take matters into its own hands. *Id.* ¶ 18. The Board of Commissioners adopted a “home rule” ordinance purporting to amend Local Act 240. *Id.* ¶ 19 & Exhibit B. The Home Rule Ordinance purported to extend the time for which the Tax Commissioner was authorized to charge a 1.6% collection fee from 2011 through 2021. *Id.* ¶ 20. But the Home Rule Ordinance did not purport to amend that part of Local Act 240 stating that “The tax commissioner of Cobb County shall remit all educational funds collected by said officer to the board of education of Cobb County.” *Id.* ¶ 21. From 2011-2021, the Tax Commissioner charged the School District a collection fee of 1.6% pursuant to the Home Rule Ordinance. *Id.* ¶ 22.

In 2021, the Home Rule Ordinance’s purported extension of the collection fee in Local Act 240 expired. *Id.* ¶ 27. So the County explored ways to extend the fee

again. *Id.* ¶ 29. This time, the County did not pass a home rule ordinance or take any other official action. *Id.* The County simply instructed the Tax Commissioner to continue collecting the 1.6% fee indefinitely. *Id.* ¶ 30.

At the County's direction, the Tax Commissioner has continued to charge a 1.6% collection fee from 2021 to present. *Id.* ¶ 31. The collection fee has increased by an average of one million dollars per fiscal year since 2021. *Id.* ¶ 32. In FY 2022, the fee was \$9,418,052.18. It increased to \$10,493,792.94 in FY 2023, then to \$11,770,299.84 in FY 2024, and to \$12,687,583.14 in FY 2025. The fee will balloon to over \$13,000,000 in FY 2026. *Id.* ¶ 33. From 2011-2026, the Tax Commissioner has charged the School District more than \$130,000,000 in fees as purported reimbursement for the costs incurred collecting educational taxes. *Id.* ¶ 34. Despite receiving more than \$130,000,000 in collection fees since 2011, the County remains unsatisfied. *Id.* ¶ 35.

On February 2, 2026, Chairwoman Lisa Cupid of the Cobb County Board of Commissioner sent a meeting request to Cobb County School District Superintendent Chris Ragsdale. *Id.* ¶ 36 & Exhibit C. She indicated the purpose of the meeting was “to discuss a time-sensitive matter related to the tax collection fee, as well as to provide an opportunity to address other pertinent issues of mutual interest between the Cobb County School Board and Cobb County Government.” *Id.* The parties agreed on a meeting date of February 25, 2026. After close of business on February 24, 2026, Chairwoman Cupid emailed an agenda of discussion topics for the meeting. *Id.* ¶ 37 &

Exhibit D. Conspicuously absent from the agenda was the “time-sensitive matter related to the tax collection fee.” *Id.* ¶ 38.

The February 25, 2026 meeting was attended by Chairwoman Cupid, Superintendent Ragsdale, Chairman Scamihorn of the Cobb County Board of Education, Cobb County School District Chief Financial Officer David Baker, other senior officials from the Cobb County Government and the Cobb County School District, and legal counsel for both sides. *Id.* ¶ 39. Respondent Carla Jackson was not present, nor was any representative from the Tax Commissioner’s office. *Id.* ¶ 40. After discussing the items on the agenda without raising the time-sensitive tax-collection matter, Chairwoman Cupid asked whether any other topics needed to be discussed. *Id.* ¶ 41.

One of the School District’s attendees asked about the issue of the time-sensitive tax-collection matter, which was the ostensible purpose of the meeting in the first place. *Id.* ¶ 42. A senior County official stated that the County intended to increase the tax collection fee from 1.6% to 2.5%. *Id.* ¶ 43. But Chairwoman Cupid indicated the topic was premature for discussion and tabled the issue. *Id.* She also indicated that further discussion between County staff and School District staff would be necessary before the County attempted to take any action on the collection fee. *Id.* Cupid then concluded the meeting. *Id.* After the meeting, no one from the County staff contacted School District staff for further discussion of the collection fee issue. *Id.*

On May 14, 2026, the Board of Education held a public hearing and formally adopted the budget for fiscal year 2027. *Id.* ¶ 45. On May 20, 2026, the school year concluded. *Id.* ¶ 46.

On May 29, 2026—after the District’s budget was adopted and the school year concluded—Chairwoman Cupid sent a letter to Superintendent Ragsdale and Chairman Scamihorn unilaterally announcing that “Cobb County will be withholding a commission of 2.5 percent from Cobb County school taxes collected in 2026, effective July 1, 2026.” *Id.* ¶ 47; Exhibit E. The letter further states 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.” *Id.* ¶ 48 (citing O.C.G.A. § 48-5-404). The letter provides no basis for concluding that Local Act 240 is invalid. *Id.* ¶ 49.

The proposed change would increase the collection fee from over \$13,000,000 in FY 2026 to more than \$20,000,000 annually for FY 2027 and beyond. *Id.* ¶ 50. Over the next five years, the proposed increase would allow the Board of Commissioners to charge over \$100,000,000 in fees for collecting school taxes. *Id.* ¶ 51. But the County incurs less than \$20,000,000 in actual expenses to collect educational taxes. *Id.* ¶ 52. The actual expenses to collect education taxes amount to a small fraction of the collection fee charged. *Id.* ¶ 53.

### **LEGAL STANDARD**

The standard for granting a temporary restraining order (“TRO”) is the same as the standard for granting an interlocutory injunction. *See* O.C.G.A. § 9-11-65. Both

require the trial court to balance four factors: (1) a substantial likelihood that the movant will succeed on the merits; (2) a substantial threat that the movant will suffer irreparable injury absent the injunction; (3) a showing that the threatened injury to the movant outweighs the potential harm to the opposing party; and (4) a showing that granting the injunction will not disserve the public interest. *City of Waycross v. Pierce County Bd. of Commrs.*, 300 Ga. 109, 111 (2016). Likelihood of success on the merits and irreparable harm are ordinarily the most important factors. *See id.*; *see also Nken v. Holder*, 556 U.S. 418, 434 (2009) (“The first two factors of the traditional standard are the most critical.”).<sup>2</sup>

## **ARGUMENT**

### **I. The School District is substantially likely to succeed on the merits.**

The School District is substantially likely to succeed on the merits of its declaratory judgment and mandamus claims.<sup>3</sup>

The Declaratory Judgment Act authorizes superior courts “to declare rights and legal relations of any interested party petitioning for such declaration.” O.C.G.A. § 9-4-2. The Act’s purpose is “to settle and afford relief from uncertainty and insecurity with respect to rights, status, and other legal relations.” O.C.G.A. § 9-4-1.

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<sup>2</sup> The primary difference between a TRO and an interlocutory injunction is that a trial court may enter a TRO ex parte without notice to the opposing party, while notice is required before entering a interlocutory injunction. *See Focus Ent. Int’l, Inc. v. Partridge Greene, Inc.*, 253 Ga. App. 121, 123 (2001). The School District intends to provide notice to Respondent Jackson of this motion and any hearing notice entered so that the Court may enter either (or both) forms of relief.

<sup>3</sup> The School District is currently seeking only prospective relief, but it is assessing its options for recovering prior funds unlawfully withheld by Cobb County. The School District thus reserves the right to amend this Petition to seek retrospective relief against the County.

Although a declaratory judgment “simply declares the rights of the parties or expresses an opinion on a question of law, without ordering anything to be done,” courts should issue declaratory judgments only when the parties face uncertainty as to their future conduct. *See Baker v. City of Marietta*, 271 Ga. 210, 213 (1999) (citation modified).

The School District faces uncertainty concerning its legal rights under Local Act 240. The Act requires the Tax Commissioner to remit *all* educational funds to the Board of Education without assessing a collection fee. But the County contends that Local Act 240 is not “valid local legislation” and therefore the Tax Commissioner is entitled to charge a 2.5% collection fee and remit those funds to the County under O.C.G.A. § 48-5-404(a). This is not an abstract legal dispute. It will have a real-world impact of millions of dollars on the School District’s budget and its ability to fund school operations.

The School District’s position is supported by controlling law. The Georgia Constitution grants the General Assembly power to “provide by general law for the reimbursement of county governing authorities from school tax funds for the collection of school taxes” and to “reduce” that reimbursement rate for specific jurisdictions “by local act.” Ga. Const. art. VIII, § 6, ¶ III. This constitutional power includes the authority to reduce the collection fee to zero for certain jurisdictions by local act. *See Coleman v. Kiley*, 236 Ga. 751, 753 (1976) (“The legislature had the unquestioned authority to pass the local Act, Ga.L.1955, pp. 2210-2216, providing that the Chatham County Tax Commissioner shall receive no fees or compensation

for the collection of any taxes levied for school purposes, and the Commissioners of Chatham County shall make no charge against the Board of Education for the collection of school taxes.”).

Pursuant to its constitutional authority, the General Assembly enacted Local Act 240, which contains a plain and unambiguous command: “The tax commissioner of Cobb County shall remit *all educational funds* collected by said officer to the board of education of Cobb County.” 2001 Ga. Laws p. 4488, § 1 (emphasis added). The word “all” admits no exceptions beyond those the Act itself creates, and the Act’s only exception—authorization to retain a 1.6% fee for the years 2001 through 2011—expired fifteen years ago. Since 2011, Local Act 240 has permitted no collection fee by the Tax Commissioner whatsoever.<sup>4</sup>

Under these principles, the County lacks any reasonable basis to believe that Local Act 240 is invalid. And the School District is substantially likely to obtain a declaratory judgment holding that Local Act 240 is valid and that it requires the Tax

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<sup>4</sup> The General Assembly has not amended or repealed Local Act 240 through subsequent legislation. And the County’s 2011 attempt to extend the collection fee by home rule ordinance was constitutionally defective. The Georgia Constitution authorizes counties to use home rule “to amend or repeal the local acts applicable to its governing authority.” Ga. Const. art. IX, § II, ¶ I(b). It also prohibits a county from using home rule to amend local acts “affecting any public school system.” Ga. Const. art. IX, § II, ¶ I(c)(8). A local act establishing a tax collection fee is not the type of “structural ‘governing authority’ question” contemplated by subparagraph (b). *See Camden Cnty. v. Sweatt*, 315 Ga. 498, 520 (2023) (Bethel, J., concurring). And even if it were, the 2011 Ordinance “affected” the School District purporting to extend a fee that Local Act 240 had terminated. *See Channell v. Houston*, 287 Ga. 682, 687 (2010). Because the 2011 Ordinance’s extension of the fee expired in 2021, however, the Court needn’t decide its lawfulness at this time.

Commissioner to remit all educational taxes to the Board of Education without assessing a collection fee.

It follows that mandamus relief is also substantially likely. Mandamus is appropriate when the respondent has a clear legal duty and the petitioner lacks an adequate legal remedy to compel compliance with that duty. *See Madison v. Old 41 Farm, LLC*, 370 Ga. App. 172, 174 (2023). As discussed, this Court is substantially likely to declare that Local Act 240 creates a clear legal duty for the Tax Commissioner to remit all educational funds to the Board of Education without assessing collection fees. And the School District lacks a legal remedy to ensure advance compliance with Local Act 240. In a long line of cases, the Georgia Supreme Court has held that mandamus is an appropriate remedy to ensure that public officials comply with their duty to remit public funds to the proper recipient. *See, e.g., Ellis v. Caldwell*, 290 Ga. 336, 338 (2012); *Griffies v. Coweta Cnty.*, 272 Ga. 506, 507 (2000); *Mobley v. Bd. of Comm'rs of Polk Cnty.*, 252 Ga. 33, 33 (1984); *Lomax v. McBrayer*, 248 Ga. 753, 755 (1982); *Bradford v. Bolton*, 215 Ga. 188, 189 (1959); *McCallum v. Bryan*, 213 Ga. 669, 671 (1957). Accordingly, the School District is substantially likely to succeed on the merits of its declaratory judgment and mandamus claims.

## **II. The School District will suffer harm absent interlocutory relief.**

Georgia courts have long recognized that injunctive relief is appropriate to prevent the unlawful disbursement of taxpayer funds. *See Herren v. Bd. of Ed. of City of Marietta*, 219 Ga. 431, 433 (1963). Courts have also held that loss of taxpayer funds absent an interlocutory injunction amounts to irreparable harm to the government.

*See City of Waycross v. Pierce Cnty. Bd. of Commissioners*, 300 Ga. 109, 112 (2016) (finding irreparable harm when absence of interlocutory injunction would impose “great expense on the part of the County”); *see also Nat’l Institutes of Health v. Am. Pub. Health Ass’n*, 145 S. Ct. 2658 (2025) (finding irreparable harm for preliminary injunction purposes when government was forced to distribute taxpayer money to grant recipients).

The School District faces precisely that type of irreparable injury here. Unless enjoined, the County’s announced fee increase will surpass \$20,000,000 annually beginning July 1, 2026. Every passing month without court intervention will result in significant taxpayer funds being stripped from the School District’s operating budget.

The School District is exploring its options for recovering prior funds unlawfully withheld and reserves its right to seek retrospective monetary relief. In the meantime, the imminent fee increase creates urgent, time-sensitive harm. The County has publicly declared its intent to nearly double the collection fee in a matter of weeks. What’s worse, the County announced the increase *after* the Board of Education held public hearings and adopted its budget for 2027 on May 14, 2026, and after the school year concluded on May 20, 2026. By waiting until the budget process was complete and after school year concluded, the County’s actions appear calculated to cause maximum disruption to the School District’s operations. Absent injunctive relief before that date, the School District will immediately begin suffering harm at an even greater rate than before.

**III. The Tax Commissioner will suffer no harm if the Court orders her to comply with her legal obligations under Local Act 240.**

Respondent Jackson faces no cognizable harm from a TRO or interlocutory injunction. The Tax Commissioner's only obligation would be to comply with Local Act 240—the very duty that statute already requires her to perform. An injunction compelling compliance with a clear statutory mandate causes no legally cognizable harm. The County will suffer no harm from preliminary relief, either, because the County has not had a lawful right to the collection fee since 2011. It cannot claim injury from being deprived of funds it was never legally entitled to retain. And the County's remedy for any genuine administrative costs it incurs in collecting school taxes is to seek legislative relief from the General Assembly—the body the Constitution authorizes to determine whether and how much counties may be reimbursed. The County's preferred shortcut of unilaterally imposing fees is not a legitimate substitute for that process.

**IV. Granting interlocutory relief serves the public interest.**

The taxpayers of Cobb County have a substantial public interest in ensuring that the school taxes they pay are actually spent on their children's education. When Local Act 240 was enacted in 2001, the General Assembly made a deliberate policy judgment that, after a ten-year transition period, all educational funds collected in Cobb County should flow to the Board of Education. An order enforcing that legislative judgment honors the will of the people's elected representatives and ensures that public funds are directed to their lawfully designated purpose. The

public interest also strongly disfavors allowing a county government to unilaterally ignore local laws.

#### **IV. CONCLUSION**

For the reasons discussed, the Court should enter a temporary restraining order and an interlocutory injunction requiring Respondent Carla Jackson, in her official capacity as Cobb County Tax Commissioner, to immediately remit all educational funds collected to the Cobb County Board of Education without assessing a collection fee or remitting any educational funds to the Cobb County Board of Commissioners, pending final judgment in this action. In the alternative, the Court should order Respondent Jackson to remit all collection fees to an escrow account pending final judgment.

Respectfully submitted this 15<sup>th</sup> day of June, 2026.

/s/ Bennett D. Bryan

Brandon O. Moulard  
Georgia Bar No. 940450  
Bennett D. Bryan  
Georgia Bar No. 157099  
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*Counsel for Petitioner*

**CERTIFICATE OF SERVICE**

This is to certify that I have this date served a copy of the foregoing ***EMERGENCY MOTION FOR TEMPORARY RESTRAINING ORDER AND INTERLOCUTORY INJUNCTION AGAINST RESPONDENT JACKSON*** upon all parties via U.S. Mail, postage prepaid, addressed as follows:

Cobb County, Georgia  
c/o Chair of Cobb County Board of Commissioners  
100 Cherokee Street  
Marietta, GA 30090

Carla Jackson  
Tax Commissioner, Cobb County, Georgia  
100 Cherokee Street  
Marietta, GA 30090

Debra L. Blair  
County Attorney, Cobb County Government  
100 Cherokee Street, Suite 350  
Marietta, GA 30090

This 15th day of June, 2026.

s/ Bennett D. Bryan  
Bennett D. Bryan  
Georgia Bar No. 157099  
*Attorney for Petitioner Cobb County  
School District*

**PARKER POE ADAMS & BERNSTEIN LLP**  
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IN THE SUPERIOR COURT OF COBB COUNTY  
STATE OF GEORGIA

CONNIE TAYLOR  
CLERK OF SUPERIOR COURT  
COBB COUNTY

COBB COUNTY SCHOOL DISTRICT, \* CIVIL ACTION FILE  
Petitioner, \*  
V. \* NUMBER 26-CV-04954  
COBB COUNTY, GEORGIA, and CARLA \*  
JACKSON, in her official capacity as Cobb \*  
County Tax Commissioner, \*  
Respondents. \*

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**ORDER OF RECUSAL**

The above-styled case was filed June 15, 2026 and randomly assigned to the undersigned. Counsel for the Petitioner forwarded copies of the Petition, along with a request for temporary injunctive relief under O.C.G.A. § 9-11-65, to both the undersigned and the Presiding Judges concurrently with filing.

The Court, *sua sponte*, issues a voluntary and immediate recusal from all issues pending in the above-styled matter pursuant to Canon 2 of the Code of Judicial Conduct. The case involves a dispute over funds between the Petitioner, Cobb County School District, my wife's employer, and the Respondent, Cobb County Government, which employs the majority of the court staff.

The Court wishes to avoid any appearance of impropriety that might arise by serving as Judge on a matter involving a dispute between governmental entities of the same county in which he serves, between parties that employ both his family and staff.

The Clerk of Court is hereby ordered and directed to reassign the above-styled matter to another judge in the Superior Court of Cobb County under the procedure outlined in Uniform Superior Court Rules 25.4(c) and 25.7.

SO ORDERED this 16<sup>th</sup> day of June, 2026.

  
HENRY R. THOMPSON  
SUPERIOR COURT JUDGE  
COBB JUDICIAL CIRCUIT