2026
CODE AMENDMENTS

Official Code of Cobb County
Part I. – Chapter 2

Package I
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Board of Commissioners Public Hearing Dates
October 13, 2026 – 9:00 a.m.
October 27, 2026 – 7:00 p.m.

Cobb County Community Development
P.O. Box 649
Marietta, GA 30061
www.cobbcounty.gov

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Chapter 2 – ADMINISTRATION

ARTICLE III. – CODE ENFORCEMENT

Section 2-103 of the Official Code of Cobb County, Georgia, is amended, to read as follows:

Section 2-103. – Authority.

Employees of the code enforcement division have enforcement authority to issue citations for violations of this Code in accordance with section 1-10. Employees of code enforcement shall have citation authority over the following portions of this Code, unless specific authority is given exclusively to another agency or department within a Code section or such exclusivity is otherwise determined by federal or state law or by agreement with another jurisdiction. Personnel from the Cobb County Stormwater Management Division of the Cobb County Water System shall have citation authority for chapter 50, articles IV and V; chapter 58; section 102-92 and section 110-61(f). Personnel from the code enforcement division shall have enforcement authority to issue citations for violations of chapter 50, articles IV and V for the community development agency. Personnel from the environmental compliance division of the Cobb County Water System shall have citation authority over chapter 122, article II, sections 122-181 through 122-193:

(1) Chapter 2, article V, section 2-180 (film permit);
(2) Chapter 10, article II, section 10-73 (breeding of animals);
(3) Chapter 18, article II (permits required);
(4) Chapter 18, article III (building code);
(5) Chapter 18, article IV (electrical code);
(6) Chapter 18, article V (gas code);
(7) Chapter 18, article VI (housing code);
(8) Chapter 18, article VII (mechanical code);
(9) Chapter 18, article VIII (one- and two-family dwelling code);
(10) Chapter 18, article IX (plumbing code);
(11) Chapter 18, article X (swimming pool code and wastewater discharge);
(12) Chapter 18, article XI (energy code);
(13) Chapter 18, article XII (excavating and trenching);
(14) Chapter 18, article XIV (multifamily rental housing inspection program);
(15) Chapter 26, article II (cemetery preservation);
(16) Chapter 50, article II (Chattahoochee River corridor tributary protection area);
(17) Chapter 50, article III (land disturbing activities);
(18) Chapter 50, article IV (stormwater management);
(19) Chapter 50, article V (stormwater quality/illicit discharge and illegal connections);
(20) Chapter 50, article VI (tree preservation and replacement);
(21) Chapter 54 (fire prevention and protection);
(22) Chapter 58, article II (flood damage prevention);

(23) Chapter 66, article IV, section 66-81 (approval of alterations in historic districts or involving landmarks);
(24) Chapter 78 (licenses, permits and businesses);
(25) Chapter 83 (nuisances);
(26) Chapter 102 (solid waste);
(27) Chapter 106 (streets, sidewalks and other public places), article II, section 106-10(c) (obstructions on right-of-way);
(28) Chapter 110 (subdivisions);
(29) Chapter 122, article II (water and wastewater systems);
(30) Chapter 134 (zoning);
(31) Volumes 1 and 2 of the Cobb County Development Standards, as may be amended from time to time.

ARTICLE V. - ECONOMIC DEVELOPMENT

Section 2-166 of the Official Code of Cobb County, Georgia, is amended, to read as follows:

Sec. 2-166. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Cobb Innovation Fund means a grant fund program that may be created by the Development Authority of Cobb County or other entity whose purpose is to encourage entrepreneurship, promote research and development, and expand innovative industries in the county.

Comprehensive plan means the Cobb County Comprehensive Plan.

Fiscal impact shall mean any anticipated budgetary or other financial impact that may result from the proposed expenditure from the Cobb Business Innovation Grant Fund, decision, or undertaking related to an applicant seeking economic incentives from Cobb County.

Incentive period means a period of time, as determined by the ~~division of~~ economic development department with the concurrence of the county manager and chairman of the board of commissioners or designee, to represent the period of time when the new jobs and fiscal impact requirements must be satisfied.

New jobs means permanent full-time or full-time equivalent positions created by a target business.

PILOT means payment in lieu of taxes. This is a mechanism whereby private entities that receive tax abatement incentives from the county or development authority compensate the appropriate taxing authority for some or all of the tax revenue lost.

Rehabilitation shall mean projects where the existing structure and the value of the proposed improvement exceeds the value of the land by a ratio of five to one.

Small business means an independently owned and operated for profit entity that does not predominate a given field. The number of employees and average sales volume in a small business varies based upon the industry and the region the entity is located. The county uses the Small Business Administration's "Table of Small Business Size Standards matched to North American Industry Classification System Codes" to identify small businesses.

Special services district means a taxing district created by the board of commissioners authorized by the Special Districts Clause of the Georgia Constitution.

Target business means a preferred business or industry type as identified by North American Industrial Classification System (NAICS)/Standard Industrial Classification codes pursuant to section 2-172 or a special impact project of such magnitude pursuant to section 2-173.

(Ord. of 8-24-93; Code 1977, § 3-9.8-2; Ord. of 1-11-00; Res. of 10-25-11; Amd. of 7-22-14; Amd. of 2-24-15; Amd. of 2-23-16; Amd. of 2-27-18; Amd. of 6-25-19)
Cross reference(s)—Definitions generally, § 1-2.
(Ord. of 8-24-93; Code 1977, § 3-9.8-2; Ord. of 1-11-00; Res. of 10-25-11; Amd. of 7-22-14; Amd. of 2-24-15; Amd. of 2-23-16; Amd. of 2-27-18; Amd. of 6-25-19)
Cross reference— Definitions generally, § 1-2.

Section 2-167 of the Official Code of Cobb County, Georgia, is amended, to read as follows:

Sec. 2-167. - ~~Division of~~ Economic development department established; duties.

(a) To promote and develop quality growth, the board of commissioners hereby establishes ~~a division of~~ the economic development department which shall report to the community development agency director or his/her designee.

(b) The ~~division of e~~conomic development department shall have the following duties:

(1) Establish and administer the county's economic development goals, initiatives and incentive~~s~~ programs to ~~include, but not limited to,~~ the Economic Development Strategic Plan, business incentives ordinance, ~~commercial and industrial property rehabilitation program~~, grants, ~~community development block grants (CDBG), and WorkSource Cobb~~ as a means to encourage job creation, assist in retaining existing businesses and recruiting new businesses, support redevelopment and rehabilitation of targeted areas within the county, and support small businesses and entrepreneurs.

(2) Coordinate with local, state, and federal agencies, the Development Authority of Cobb County and other businesses economic development and organizations to encourage new business attraction, retention of existing business development, redevelopment, and further investment in Cobb County.

(3) ~~Develop an inventory of~~ Maintain access to prospective properties throughout the entire county for ~~new~~ business prospects.

(4) Develop and maintain an inventory of redevelopment sites to encourage redevelopment and revitalization.

(5) Follow the established economic incentives overview and review process as approved by the board of commissioners as amended from time to time.

(6) Advise the district commissioner and obtain the concurrence of the county manager and chair~~man~~ of the board of commissioners to extend conditional offers of incentives in accordance with this article.

(7) Report the status of all incentives currently in effect under this article, no less than annually, to the board of commissioners.

(8) ~~Coordinate semi-annual economic development roundtable discussions with local, regional, and state economic development partners to assist in discussing ideas and programs that could help the county and six cities of the county.~~

Section 2-168 of the Official Code of Cobb County, Georgia, is amended, to read as follows:

Sec. 2-168. - Potential incentive<u>s</u> available.

(a) The county has established ~~a number of~~ incentives to assist in business recruitment, business retention, job creation, entrepreneurship, small business development, job creation and retention, and redevelopment. The specific local government incentive programs available from the county are as follows:
   (1) Entrepreneurship and innovation incentives grant program (section 2-169);
   (2) ~~Small business and new start incentives program (section 2-170~~); Business Investment Incentive Program
   ~~(3) Business retention incentives program (section 2-171); Enterprise zone program~~
   ~~(4) Targeted industry incentives program (section 2-172); Commercial Façade Improvement Grant~~
   ~~(5) Special economic impact incentives program (section 2-173);Military Zone~~
   ~~(6) Commercial and industrial rehabilitation property program (section 2-174); and~~ Federal Opportunity Zone
   (7) Enterprise zone program (section 2-175).

(b) Each incentive program shall, at a minimum, provide specificity on the following:
   (1) Purpose of the incentive;
   (2) Eligibility criteria for each incentive program; and
   (3) Incentives and services that are offered as part of the incentive program.

(c) The state has established a number of incentives to assist in job creation, entrepreneurship, small business development, job retention, and business recruitment. County staff will assist businesses with education and technical expertise in determining the following:
   (1) Qualification for state incentives;
   (2) Applications for state incentives; and/or
   (3) Documentation on state incentives compliance.

(d) Businesses that receive a tax abatement from the county, ~~or the~~ Development Authority of Cobb County, ~~South Cobb Redevelopment Authority,~~ or enterprise zone program that are within a special services district may be required to enter into a PILOT agreement with the taxing authority to compensate for the amount of revenue lost due to the abatement.

(e) Businesses can only participate in one incentive program at a time and new incentives cannot be provided until the expiration of existing incentive agreements, unless it is part of a new economic development project.

(Ord. of 8-24-93; Code 1977, § 3-9.8-4; Amd. of 7-22-14; Amd. of 2-27-18)

Section 2-169 of the Official Code of Cobb County, Georgia, is amended, to read as follows:

Sec. 2-169. - Entrepreneurship and innovation incentive program.

(a) *Purpose*. The purpose of the entrepreneurship and innovation incentive program is to provide services, assistance, and/or incentives to entrepreneurs and innovators who are in high skilled fields to assist them in the growing their business, creating jobs, and maintaining their presence in the county.

(b) *Eligibility*.

(1) In order to qualify for the entrepreneurship and innovation incentive program a business must meet the following criteria:

a. Must have participated in ~~the IgniteHQ business incubator~~ an entrepreneurship development program; ~~participated in a program operated by an affiliate or partner of IgniteHQ; be a spin-off technology associated with the Georgia Tech Research Institute or other university; or have graduated from an entrepreneurial training program;~~

b. Must be an existing business in the county; ~~and~~

c. Business must be in operation for seven (7) years or less, as verifiable by the Georgia Secretary of State and/or Cobb County Business License department;

d. The applicant must agree to remain in the county for the three years after the grant is approved by the board of commissioners. ~~the expiration of the mandatory incentives agreement.~~

e. Other requirements as outlined in the grant guidelines and/or amended by the economic development department.

(c) *Incentives*. Companies eligible for entrepreneurship and innovation incentive program may be eligible for ~~a reduction of some or all of~~ the following:

(1) ~~Ability to apply for c~~Cash grants from the Cobb Innovation Fund;

~~(2) A 50 percent reduction of the business license fee for two years; and/or~~

(3) Assistance with permitting, ~~and construction~~ business license and other business start-up processes.

(d) A recipient of entrepreneurship and innovation incentive~~s~~ shall consent to enter into a contractual agreement that outlines the incentives received by the business and a guideline for the recapture or reimbursement of the value of the incentives should the terms of the contract be violated by the business.

(Ord. of 8-24-93; Code 1977, § 3-9.8-5; Res. of 10-25-11; Amd. of 7-22-14; Amd. of 2-24-15; Amd. of 2-27-18)

Section 2-170 of the Official Code of Cobb County, Georgia, is amended, to read as follows:

~~Sec. 2-170. - Small business and new start incentives program.~~

~~(a) Purpose. The purpose of the small business and new start incentives program is to provide services and business assistance to small businesses that meet the eligibility requirements below to assist them in growing their business in the county.~~

~~(b) Eligibility.~~

~~(1) In order to qualify for the small business and new start incentives program a business must meet the following criteria:~~

~~a. Be an existing b-siness that has been in continuous operations in the county for at least one year; and~~

~~b. Be up-to-date on all state and local taxes.~~

~~(c) *Incentives*. Companies eligible for small business and new start incentives program may be eligible for a reduction of some or all of the following:~~

~~(1) Access to market data, labor force data, and real estate data;~~

~~(2) Coordination with appropriate county, city, or state agencies;~~

~~(3) Liaison with workforce training and assistance providers;~~

~~(4) Assistance with permitting and construction processes;~~

~~(5) Information on other local and state entities that can assist in the growth of small businesses;~~

~~(6) Inducements or grants authorized by the Development Authority of Cobb County or South Cobb Redevelopment Authority; and/or~~

~~(Amd. of 2-27-18; Amd. of 2-26-19)~~

Sec. 2.170 – Strategic Business investment incentive program.

(a) *Purpose*. The purpose of the Strategic Business Investment Incentive Program is to encourage the location, expansion, and investment of businesses that create high-quality jobs, expand the tax base, and strengthen targeted industry clusters.

(b) *Eligibility*.

(1) To qualify for the Business investment incentive program, a business must operate in one or more of the following industries:

a. Headquarters operations;
b. Aerospace
c. Manufacturing;
d. Information technology and software, except that data centers shall not be eligible for incentives;
e. Life sciences and healthcare;
f. Research and development;
g. Logistics and distribution;
h. Travel and tourism;
i. Wholesale trade.
j. Emerging technologies
k. Other (as recommended by the Economic Development Director per the Economic Development Strategic Plan)

(c) *Incentives*. Companies eligible for the business investment incentive program may be eligible based upon the following tiered criteria:

a. Tier I – Strategic Investment Projects: A project must meet at least two (2) of the following:

(1) Create at least twenty-five (25) new full-time jobs;
(2) Pay wages equal to at least 125 percent of the county average wage;
(3) Invest at least $5 million in capital improvements;
(4) Generate a positive fiscal impact to the County.

b. Tier II – Transformational Projects: A project must meet at least two (2) of the following:
   (1) Create at least 150 new full-time jobs;
   (2) Pay wages equal to at least 150 percent of the county average wage;
   (3) Invest at least $30 million in capital improvements;
   (4) Establish a regional, divisional, or corporate headquarters.

(d) Available Incentives.

Depending upon the level of investment and economic impact, a company may receive:

(1) Waiver or reduction of building permit fees;
(2) Waiver or reduction of business license fees;
(3) Expedited permitting and plan review;
(4) Dedicated County project manager.
(5) Development Authority bond financing;
(6) Property tax abatements through the Development Authority of Cobb County;
(7) Workforce Incentives, recruitment assistance; and/or training assistance;
(8) Access to WIOA funding and state workforce programs.

Section 2-171 of the Official Code of Cobb County, Georgia, is amended, to read as follows:

Sec. 2-171. - ~~Business retention incentives program.~~

~~(a) Purpose. The purpose of the business retention incentives program is to provide services, assistance, and/or incentives to businesses that meet specific eligibility requirements listed in section 2-171(b) to assist in keeping their business in the county under specified conditions in order maintain jobs and tax base.~~

~~(b) Eligibility.~~

~~(1) In order to qualify for the business retention incentive program a business must meet the following criteria:~~

~~a. Be an existing business that has been in continuous operations in the county for at least two years;~~

~~b. The applicant must agree to remain in the county for the three years after the expiration of the mandatory incentives agreement;~~

~~c. Be part of one of the following business clusters as determined by North American Industrial Classification System (NAICS):~~

~~1. Information technology and/or software~~
~~2. Professional and business services;~~
~~3. Wholesale trade;~~
~~4. Healthcare services;~~
~~5. Research and development;~~
~~6. Life sciences; or~~
~~7. Travel and tourism; and~~

~~d. Be a business with at least 50 employees.~~

~~(2) The business retention incentive program is not eligible to companies that meet any of the following criteria:~~

~~a. Are currently receiving incentives from the county, the Development Authority of Cobb County, or the South Cobb Redevelopment Authority;~~

~~b. Are not up to date on local or state taxes;~~

~~c. To subsidize or artificially sustain businesses and industries when job losses or closing appear inevitable.~~

~~(3) In no event shall any incentive result in payment of county funds as part of the business retention incentive program.~~

~~(4) If the business moves out of the county prior to the expiration of the incentives agreement or within a three-year period after the expiration of the agreement, all incentives provided to the business are to be paid back to the county.~~

~~(c) Incentives. Companies eligible for business retention incentive program may be eligible for a reduction of some or all of the following:~~

~~(1) Access to market data, labor force data, and real estate data;~~

~~(2) Coordination with appropriate county, city, or state agencies;~~

~~(3) Liaison with workforce training and assistance providers;~~

~~(4) Flexible payment of system development fees;~~

~~(5) Workforce Innovation and Opportunity Act of 2014 funds as amended from time to time;~~

~~(6) Inducements or grants authorized by the Development Authority of Cobb County or South Cobb Redevelopment Authority;~~

~~(7) Assistance with permitting and construction processes; and/or~~

~~(8) Assistance with transportation infrastructure.~~

~~(d) A recipient of business retention incentives shall consent to enter into a contractual agreement that outlines incentives received by the business and a guideline for the recapture or reimbursement of the value of the incentives should the terms of the contract be violated by the business.~~

~~(Res. of 10-25-11; Amd. of 7-22-14; Amd. of 2-24-15; Amd. of 2-23-16; Amd. of 2-28-17; Amd. of 2-27-18; Amd. of 2-26-19)~~

Sec. 2-171. - Façade Improvement Grant

a) *Purpose*. To provide a reimbursement incentive to prevent or eliminate blight by enhancing the overall appearance of commercial building frontages within priority redevelopment areas, sites, and corridors, consistent with the Community Development Block Grant (CDBG) national program objectives.

b) *Eligibility*.

(1) Properties must be located within designated low to moderate income census tracts as determined by the U.S. Department of Housing and Urban Development (HUD).

(2) Eligible buildings are commercial and mixed commercial/residential with façades visible from the street.

(3) Façade renovation activities must involve the general upgrading of a building's external appearance in compliance with the most recently adopted and applicable Design Guidelines and Development Standards.

(4) Applications/Projects must be approved at the discretion of the Review committee.
(5) Must meet overall program guidelines as outlined and/or amended by the economic development department, and any Community Development Block Grant requirements.

c) *Incentive*. Eligible applicants for this incentive may receive:
(1) A reimbursement grant amount as determined by the Economic Development Director, based upon funds received to support the grant for that specific term.

Section 2-172 of the Official Code of Cobb County, Georgia, is amended, to read as follows:

Sec. 2-172. - ~~Targeted industry incentive program.~~

~~(a) *Purpose*. The purpose of the targeted industry incentive program is to provide services, assistance and/or incentives to businesses that meet the eligibility requirements below to assist them in relocating their business to the county or expanding their business in the county.~~

~~(b) *Eligibility*.~~
~~(1) In order to qualify for the targeted industry incentive program a business must be part of one of the following growth clusters or core clusters as determined by North American Industrial Classification System (NAICS)/Standard Industrial Classification codes~~
~~a. Aerospace and/or advanced equipment manufacturing;~~
~~b. Information technology and/or software;~~
~~c. Professional and business services;~~
~~d. Wholesale trade;~~
~~e. Healthcare services;~~
~~f. Research and development;~~
~~g. Life sciences; and~~
~~h. Travel and tourism.~~
~~(2) Unless otherwise provided, no incentive shall be offered or made available to an eligible business for the targeted industry incentive program unless two of the following criteria are met:~~
~~a. Add at least 25 new jobs;~~
~~b. Pay an average salary at least 1.25 times the county average for that industry as determined by the state department of labor in the employment and wages annual report; or~~
~~c. Have an estimated fiscal impact with a net present value of at least $250,000.00 to the county during the incentive period.~~
~~(3) In no event shall any incentive result in payment of county funds as part of the targeted industry incentive program.~~

~~(c) *Incentives*. Companies eligible for targeted industry incentive program may be eligible for a reduction of some or all of the following:~~
~~(1) Plan review fees;~~
~~(2) Business license fees;~~

~~(3) Flexible payment of system development fees;~~
~~(4) Building permit fees;~~
~~(5) Workforce Innovation and Opportunity Act of 2014 funds as amended from time to time;~~
~~(6) Inducements or grants authorized by the Development Authority of Cobb County or South Cobb Redevelopment Authority;~~
~~(7) Assistance with transportation infrastructure; and/or~~
~~(8) Plan review, building permit, and business license fee incentives noted above may be reduced further when at least ten percent of the new and required minimum jobs are filled by county residents living in census tracts with high unemployment rates as determined annually by the state department of labor in the employment and wages annual report.~~

~~(d) A recipient of targeted industry incentives shall consent to enter into a contractual agreement that outlines incentives received by the business and a guideline for the recapture or reimbursement of the value of the incentives should the terms of the contract be violated by the business.~~

~~(Amd. of 2-27-18; Amd. of 2-26-19; Amd. of 6-25-19)~~

Sec. 2-172. - Tax Allocation District

(a) *Purpose*. To revitalize blighted, underutilized or declining areas including brownfields, commercial corridors and industrial sites; fund public infrastructure; and/or spur private economic investment.

(b) Eligibility

(1) Projects must clearly demonstrate the highest public benefit by eliminating blight, financing desirable public improvements, strengthening the employment and economic base, increasing property values, reducing poverty, creating economic stability, upgrading older neighborhoods, facilitating economic self-sufficiency, and implementing the County's Comprehensive Plan and/or Economic Development Strategy.

(2) Office, office/service, warehouse, industrial/manufacturing, office/industrial/corporate headquarters, retail/commercial, residential, and mixed-use development projects located in areas of the County determined to be consistent with the county's TAD policy.

(3) Adhere to the guidelines established by the Official Code of Georgia, Cobb County Code of Ordinances, Cobb County Community Development and/or economic development department.

(c) Incentive

a. The county will designate a Tax Allocation District, establish its current tax base floor, and dedicate future taxes over and above that floor for a specified time period to pay the costs (often, but not always through issuing bonds) of the infrastructure, buildings or other improvements needed to spur new development.

Section 2-173 of the Official Code of Cobb County, Georgia, is amended, to read as follows:

Sec. 2-173. ~~- Special economic impact incentives program.~~ Reserved.

~~(a) *Purpose*. The purpose of the special economic impact incentive program is to provide services and business assistance to businesses that meet the eligibility requirements below to assist them in relocating their business to the county or expanding their business in the county.~~

~~(b) *Eligibility*.~~

~~(1) In order to qualify for the special economic impact incentive program a business must be part of one of the following:~~

~~a. Headquarters: corporate, divisional, and/or regional;~~

~~b. Financial, insurance, and professional services (law, accounting, and other professional services that predominantly serve the Metropolitan Atlanta Region are not eligible);~~

~~c. Transportation/distribution (logistics);~~

~~d. Manufacturing; and/or~~

~~e. Emerging technologies/industries.~~

~~(2) Unless otherwise provided, no incentive shall be offered or made available to an eligible business for the special economic impact incentive program unless two of the following criteria are met:~~

~~a. Add at least 150 new jobs;~~

~~b. Pay an average salary at least 1.25 times the county average for that industry as determined by the state department of labor in the employment and wages annual report; and~~

~~c. Invests $30,000,000.00 or more in the county.~~

~~(3) In no event shall any incentive result in payment of county funds as part of the special economic impact incentive program.~~

~~(c) *Incentives*. Companies eligible for special economic impact incentive program may be eligible for a reduction of some or all of the following:~~

~~(1) Plan review fees;~~

~~(2) Business license fees;~~

~~(3) Flexible payment of system development fees;~~

~~(4) Building permit fees;~~

~~(5) Workforce Innovation and Opportunity Act of 2014 funds as amended from time to time;~~

~~(6) Inducements or grants authorized by the Development Authority of Cobb County or South Cobb Redevelopment Authority;~~

~~(7) Assistance with transportation infrastructure; and/or~~

~~(8) Plan review, building permit, and business license fee incentives noted above may be reduced further when at least ten percent of the new and required minimum jobs are filled by county residents living in census tracts with high unemployment rates as~~

~~determined annually by the state department of labor in the employment and wages annual report.~~

~~(d) A recipient of special economic impact incentives shall consent to enter into acontractual agreement that outlines incentives received by the business and a guideline for the recapture or reimbursement of the value of the incentives should the terms of the contract be violated by the business.~~

~~(Amd. of 2-27-18; Amd. of 2-26-19)~~

Section 2-174 of the Official Code of Cobb County, Georgia, is amended, to read as follows:

Sec. 2-174. -~~Commercial and industrial property rehabilitation incentive program.~~ Reserved.

~~(a) *Definitions*. The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:~~

~~*Assessed value* means the total appraised value of real property as shown on the tax digest of the county.~~

~~*Base value* means the total appraised value of a project as determined by the county's board of tax assessors (BTA) on January 1 of the year in which the rehabilitation or renovation of the project begins.~~

~~*Commercial use structure* means structures used for the selling or providing of goods or services to individuals, firms or corporations; provided that for purposes of this program, mixed use structures (used for both residential and commercial purposes) constitute commercial use only when the square footage of that portion of the structure used for the sale or provision of goods and services exceeds 50 percent of the total square footage of the structure.~~

~~*Corridor study area* means a select area of the county (as depicted in the exhibits to the ordinance from which this section is derived contained in the comprehensive plan appendix) for which staff has prepared a corridor study that has been adopted by the county board of commissioners. For the purposes of this article, the following are areas that currently qualify as corridor study areas: Atlanta Road, Canton Road, Veterans Memorial Highway including West Corridor, Powers Ferry Road, and Six Flags Drive. These areas can be modified and new areas can be added by action of the county board of commissioners via an official agenda item.~~

~~*County* means Cobb County, Georgia, a political subdivision of the state.~~

~~*Development authority* means the Development Authority of Cobb County.~~

~~*Exemption amount* means a percentage of the ad valorem property taxes resulting from the increase in the fair market value of a commercial or industrial use structure(s) directly attributable to the substantial rehabilitation and/or renovation of the structure as approved by the program.~~

~~*Fair market value* means the full 100 percent value of a property or portion of property as further defined by state law (O.C.G.A. § 48-5-2).~~

~~*Incremental project value* means that portion of the fair market value of the project directly attributable to the rehabilitation and/or renovation of the commercial use structure(s) or industrial structure(s) approved by the program; provided, however, that such fair market value shall be determined in the same manner, and with the same frequency, as other taxable similarly situated commercial and industrial properties by the BTA.~~

Industrial structure means a structure or part thereof used for manufacturing, processing, or assembling of material or manufactured products, or for research.

Owner means, for the purposes of this section, all persons or entities holding title (as referenced in the county's official tax records) to taxable real estate interests in commercial use structures or industrial use structures for which an exemption is requested.

Program means the Cobb County Commercial and Industrial Property Rehabilitation Incentive Program.

Project means a commercial rehabilitation project for a commercial use structure or an industrial use structure approved for the Cobb County Commercial and Industrial Property Rehabilitation Incentive Program by OED, BTA (exemption approval only) and the development authority.

Redevelopment authority means the South Cobb Redevelopment Authority.

Single project, for purposes of this section, means a project consisting of a single tax parcel which may include one or more buildings which is to be substantially rehabilitated or renovated within two years of the issuance of the initial construction permit following acceptance to the program.

Substantially rehabilitated or renovated commercial use structure or industrial use structure means an existing commercial use or industrial use structure, no less than 20 years of age (calculated from the date in which the original certificate of occupancy was issued), located in a corridor study area or included among those sites listed in the inventory of redevelopment sites (as shown in exhibits contained in the comprehensive plan appendix and considered a part of this article hereto), where the structure has been substantially rehabilitated or renovated so as to increase the fair market value thereof by not less than 50 percent of the base value as determined by the BTA. Such determination is not appealable. Renovation/rehabilitation consists of capital improvements and includes, but is not limited to, the installation of improvements to the building (including fixtures or mechanical systems), parking, and public infrastructure. Ordinary upkeep and maintenance shall not be deemed a qualifying improvement for purposes of this program.

(b) Purpose. The purpose of this program is to encourage owners of older commercial use/industrial use property (20 years or more in age) in select areas and sites around the county (as depicted in the corridor study areas and the redevelopment sites specified on exhibits 1 through 6) to revitalize those properties. The definitive objective of revitalizing these areas is to contribute to economic growth by creating jobs and improving the county's tax base. Proposed projects must adhere to any specific architectural and/or design guidelines that may apply in these areas or sites.

If the type of work to be conducted meets the program's requirements, and the BTA approves the exemption for the proposed project, the BTA will approve a valuation schedule on those improvements for up to five years based upon an escalating percentage of the fair market value of the improvements (excluding the value of land), provided these new improvements increase the fair market value by at least 50 percent or more of the base value and does not propose an increase in square footage by more than 100 percent. This increase in fair market value, as determined by the BTA, must be a result of actual physical changes resulting from the rehabilitation or renovation and not a result of inflationary changes in the value of the property related to the state of the economy or other market forces. This determination of the BTA will be final and not appealable.

(c) Program requirements.

(1) *Effective date of exemption amount*. Only rehabilitative work performed after the approval of the application may be awarded an exemption amount under the program. In addition, any adjusted valuation schedule approved by the BTA is to begin on the next succeeding January 1 following the issuance of the original certificate of occupancy (C.O.) for the improvements. Initial and final inspections approved by the fire marshal and chief building official are required to obtain a C.O. The applicant must provide the BTA with a copy of the original C.O. In the event the applicant proposes to abate the property taxes derived from application of the board of education or municipal portion of the millage rate, said applicant must secure a letter of support from the office of the superintendent of the county school district and/or from the city manager/administrator in which the property is located.

(2) *Certification of age of structures*. The structure being improved must be a minimum of 20 years old (calculated from the date of original construction).

(3) *Location of structures*. An approved project must be located within the corridor study area or included among those sites listed in the inventory of redevelopment sites adopted by the county board of commissioners as may be amended from time to time.

(4) *Single project*. Improvements must be the result of a single project. Building permits must be issued within a 120-day period from the time of acceptance into the program, and completed within two years from the date that the initial construction permit was issued. A copy of the initial construction permit must be provided by the applicant to the BTA.

(5) *Personal property and land value excluded; program terminates on sale*. The program incentives, if granted, will not apply to personal property or the value of the land and will not apply retroactively to improvements made without prior OED and BTA approval. All program incentives terminate upon the sale or transfer of any portion/parcel of the project.

(6) *Timely payment of ad valorem property taxes*. Applicant's property taxes must be current and paid on time for a minimum of three years and the applicant must have filed timely business personal property returns for each of the three years prior to making application for said exemption in order to be eligible to participate in this program. Applicant must submit evidence of compliance with the application.

(7) *Vacant land excluded*. The program does not apply to new construction built on vacant land.

(8) *Demolition of existing structures*. The program will apply to those projects in which the building is completely demolished and replaced by a new structure provided that the existing structure is at least 20 years old as of the application date and provided the difference between the fair market value of the existing structure and the fair market value of the new structure increases by at least 50 percent or more of the base value and does not increase square footage by more than 100 percent. This determination by the BTA is final and not appealable.

(9) *Single parcel ID*. Separate applications must be submitted for each tax parcel in which the owner is seeking participation in the program.(10)Permits. Appropriate building permits, and any other local, state or federal approvals, must be obtained prior to

~~work commencement. County permitting fees will be assessed improvements on a parcel by parcel basis.(d)Program incentive. Approved applicants will receive a program incentive in the form of an effective reduction in ad valorem property taxes equal to the exemption amount. The exemption amount, in a given year, is equal to a percentage of the amount of ad valorem property taxes otherwise due on the incremental project value. As further described herein, the exemption amount equals 100 percent of the ad valorem property taxes due on the incremental project value in the first year of the program and reduces annually over the five year program (in increments of 20 percentage points) to 20 percent in the fifth year of the program until the full value of ad valorem property taxes are due on the incremental project value in the sixth year and thereafter.~~

~~The property tax incentive is made possible by titling ownership to the taxable assets into the name of the development authority or redevelopment authority (under state law development authorities are exempt from ad valorem taxes on real property) which in turn leases these assets back to private entity. Title to the property reverts to the owner/applicant immediately upon the end of the lease. In addition, the development authority or redevelopment authority issues taxable revenue bonds through a transaction commonly referred to as "bonds for title." Bonds are held by the applicant and not sold to the public. During the term of the lease, the applicant would be responsible for paying ad valorem property taxes on the "leasehold value" of the project improvements in the form of an effective reduction in ad valorem property taxes equal to the exemption amount resulting in a substantial reduction in the amount of property taxes which would be have been due if the property was owned outright (in fee simple) by the applicant. The value of the "abatement" adjusts and diminishes each year as the reversionary interest ripens and fully vests at the end of the lease term.~~

~~While the project is titled to the development authority or redevelopment authority under this program, subject to BTA approval, the total appraised value of the leasehold interest of the applicant in such assets will increase as the lease term progresses. The "applicable percentage" established for a project under this program will be for a period of up to five years and will start on January 1 of the year following the completion of the project. For the purposes of this section, the "applicable percentage" will be applied in the following manner:~~

~~Year 1: 0%~~
~~Year 2: 20%~~
~~Year 3: 40%~~
~~Year 4: 60%~~
~~Year 5: 80%~~
~~Year 6: Fully taxable~~

~~As an example, if an application is received on January 15, then the applicant must wait until the next calendar year for the abatement to take effect. If the base value, which excludes the land value, equals $1,000,000.00 and the total appraised value of the new improvements equals $500,000.00, then the total taxable value under the program would equal $1,000,000.00 in year 1 ($1,000,000.00 + ($500,000.00 × 0.0)), $1,100,000.00 in year 2 ($1,000,000.00 + ($500,000.00 × 0.20)), $1,200,000.00 in year 3 ($1,000,000.00 + ($500,000.00 × 0.40)), $1,300,000.00 in year 4 ($1,000,000.00 + ($500,000.00 × 0.60)), $1,400,000.00 in year 5 ($1,000,000.00 + ($500,000.00 ×~~

~~0.80)) and $1,500,000.00 in year 6 and thereafter before accounting for any market fluctuations in values generally. Note: The total appraised value is subject to change annually.~~

~~Should the building proposed for rehabilitation be located in a corridor study area or listed on the inventory of redevelopment sites and also be located in an enterprise zone established by the board of commissioners, the applicant shall not qualify for both property tax incentives. The applicant may qualify for other incentives available through the enterprise zone but may only do so at the discretion of the county. This abatement program is not available to properties or projects within a tax allocation district (TAD).~~

~~The owner must submit a detailed list of their actual improvement costs to the office of economic development (OED) for review. All proposals must be reviewed with the chairman of the board of commissioners as well as the applicable district commissioner. The owner must also acknowledge that the valuation methodology approved by OED and BTA is expressly conditioned upon the owner's completion of the project as submitted and within the two years allowed under this program. The owner must further acknowledge that failure to complete or substantially complete the project, as determined by OED and/or BTA, will constitute a sufficient basis for the project to be revised or terminated. Should the project be terminated under this article, the owner will be liable for payment of taxes equal to the tax savings accrued during the project.~~
~~(Amd. of 2-24-09; Res. of 10-25-11; Amd. of 2-26-13; Amd. of 2-27-18)~~
~~**Editor's note—** The exhibits referenced above are not set out herein, but are available for inspection in the county offices.~~

The Official Code of Cobb County, Georgia, is amended by adding a section numbered 2-177, to read as follows:

Sec. 2-177. - Housing incentive program.

(a) Purpose. The purpose of the housing incentive program is to provide services, assistance, and/or incentives for the construction of new residential units for households earning up to 80% of Area Median Income, as determined by the U.S. Department of Housing and Urban Development.

(b) Eligibility.

(1) In order to qualify for the housing incentive program the following criteria must be met:

a. A minimum of 20% of units must be set aside as affordable units for households earning up to 80% of Area Median Income; and

b. The affordable units shall be set aside for the same period of time as the incentive contractual agreement referenced below (the “control period”). This shall be done by a deed restriction that limits the sale to households earning up to 80% of the Area Median Income and provides that the control period shall restart upon the sale of any affordable unit before the expiration of the applicable control period. The developer’s monitoring agency shall ensure that sales of all set aside units maintain affordability during the entire control period and remain owned by qualified households during the entire control period.

(c) *Incentives*. Developments eligible for the housing incentive program may be eligible for the following:

(1) Waiver or reduction of building permit fees; and,

(2) Expedited permitting and plan review.

(d) A recipient of housing incentive~~s~~ shall consent to enter into a contractual agreement that outlines the incentives received and a guideline for the recapture or reimbursement of the value of the incentives should the terms of the contract be violated.

Secs. 2-177~~8~~—2-179. - Reserved