

**MINUTES OF CITY COUNCIL MEETING
CITY OF KENNESAW
Council Chambers
(2529 J.O. Stephenson Avenue, Kennesaw, GA 30144)**

**Livestream: www.kennesaw-ga.gov/publicmeetings/
July 27, 2026
6:00 PM**

Present

Mayor Derek Easterling
Mayor Pro Tem Antonio Jones
Councilmember Madelyn Orochena
Councilmember Tracey Viars
Councilmember Anthony Gutierrez-Leon
Deputy City Clerk Nicholas Simpson
City Manager Jeff Drobney
City Attorney Sam Hensley, Jr.

1. Invocation

The Chamber observed the invocation led by Mayor Derek Easterling.

2. Pledge of Allegiance

The Chamber recited the Pledge of Allegiance led by Kennesaw Police Captain Kevin Mitchell.

3. Call to Order

The First Millage Rate Hearing began promptly at 6:00 PM. Council member Jonathon Bothers was not present.

4. Announcements

Mayor Derek Easterling opened the First Public Hearing on the City of Kennesaw's proposed millage rate with the following remarks:

As required by Georgia law, the City of Kennesaw is holding this public hearing on the proposed millage rate. I want to take a moment to explain an important point that can often be confusing. State law requires this hearing to be advertised as a tax increase because of the way the rollback rate is calculated. However, maintaining the City's current millage rate does not automatically mean that Kennesaw homeowners will pay higher City property taxes. This is because of the City's Floating Homestead Exemption. This exemption was specifically designed to protect homeowners who live in and have homesteaded their primary residence from paying higher City property taxes simply because their property's taxable value has increased.

For homeowners who have a homestead exemption on their primary residence, the assessed value used for calculating City property taxes does not increase due to market appreciation. In other words, as property values rise, the exemption "floats" to offset those increases, helping to keep the City's assessed value for that home

essentially the same from year to year, unless there are improvements made to the property or other qualifying changes. In short, maintaining the current millage rate does not constitute a tax increase for the vast majority of Kennesaw homesteaded homeowners. The City's proposed millage rate of 7.75 mills simply maintains the current rate.

It is important to note that this protection applies to qualified homesteaded primary residences. Property owners who do not qualify for the homestead exemption — such as commercial properties, rental properties, second homes, or vacant land — may see changes in their City property taxes if their assessed values increase. The Mayor and Council remain committed to being good stewards of taxpayer dollars while maintaining the exceptional quality of services that make Kennesaw a great place to live, work, and do business.

5. Presentations

6 Public Comment

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This section is for comment on any item on the agenda.

The Mayor opened and closed the floor for public comment(s).

6:03 PM FLOOR OPEN FOR PUBLIC COMMENT

NO COMMENT(S)

6:04 PM FLOOR CLOSED FOR PUBLIC COMMENT

7. Old Business

8. New Business

9. Committee and Board Reports

10. Public Hearing(s)

A. First Public Hearing: Maintenance and Operation (M&O) Millage Rate

Consideration to approve a Resolution adopting the Maintenance and Operation (M&O) Millage Rate.

City Finance Director Jennifer Gordy introduced Property Tax Administrator Megan Turner, who delivered an overview of item 10A on the agenda: Maintenance and Operations (M & O) Millage Rate.

Per Ms. Tuner, the City of Kennesaw is proposing a millage rate of 7.75 mills for M&O which is the same as last year. The dates of the public hearings and the Current 2026 Tax Digest and 5 Year History of Levy were properly advertised in the Marietta Daily Journal on July 18, 2026, whereas the other advertisements were published on both July 18 and 25, 2026 in accordance with O.C.G.A. Section 48-5-32. The second and third public hearings will take place on August 3, 2026, at 10:30 a.m. and 6:30 p.m.,

respectively.

City Finance Director Jennifer Gordy delivered brief remarks concerning the millage rate process. As required by Georgia law, the City of Kennesaw is holding this public hearing regarding the proposed millage rate. Residents who have a Floating Homestead Exemption on their primary residence will not pay higher taxes. The exemption is designed to “float” to offset increases in property value, keeping the assessed value the same from year to year. As a result, maintaining the current millage rate does not constitute a tax increase for the vast majority of Kennesaw homeowners who have homesteaded their primary residence. (See chart below entitled "Homestead Property.")

Homestead Property				
Tax Year 2025				
Fair Market Value of Home	\$260,510			
Taxable Value	Float	Assessed Value	City of Kennesaw M&O Millage Rate	Taxes Owed
\$104,204	53,016	51,188	7.75	\$396.71
Tax Year 2024				
Fair Market Value of Home	\$255,810			
Taxable Value	Float	Assessed Value	City of Kennesaw M&O Millage Rate	Taxes Owed
\$102,324	51,136	51,188	7.75	\$396.71

The City's proposed millage rate of 7.75 mills simply maintains the current rate. It is important to note that this protection applies to qualified homesteaded primary residences. Property owners who do not qualify for the homestead exemption—such as commercial properties, rental properties, second homes, or vacant land—may see changes in their City property taxes if their assessed values increase. (See chart below entitled "Non-Homesteaded Property.")

Non Homestead Property				
Tax Year 2025				
Fair Market Value of Home	\$260,510			
Taxable Value	Float	Assessed Value	City of Kennesaw M&O Millage Rate	Taxes Owed
\$104,204	0	104,204	7.75	\$807.58
Tax Year 2024				
Fair Market Value of Home	\$255,810			
Taxable Value	Float	Assessed Value	City of Kennesaw M&O Millage Rate	Taxes Owed
\$102,324	0	102,324	7.75	\$793.01

6:09 PM FLOOR OPEN FOR PUBLIC COMMENT

NO COMMENT(S)

6:10 PM FLOOR CLOSED FOR PUBLIC COMMENT

B. First Public Hearing: Bond Millage Rate

Consideration to approve a Resolution adopting the Bond Millage Rate.

Property Tax Administrator Megan Turner delivered an overview of item 10B on the agenda: Bond Millage Rate.

Per Ms. Tuner, the City of Kennesaw is proposing a millage rate of 1.4 for the Bond, which is the same as last year. The Bond millage rate is levied to fund the debt service on the \$15 million Recreation and Traffic Safety Bonds that were approved by the voters September 21, 2004. The dates of the public hearings and the Current 2026 Tax Digest and 5-Year History of Levy were properly advertised in the Marietta Daily Journal on July 18, 2026, whereas the other advertisements were published on both July 18 and 25, 2026 in accordance with O.C.G.A. Section 48-5-32. The second and third public hearings will take place on August 3, 2026, at 10:30 a.m. and 6:30 p.m., respectively.

6:09 PM FLOOR OPEN FOR PUBLIC COMMENT

NO COMMENT(S)

6:10 PM FLOOR CLOSED FOR PUBLIC COMMENT

11. Consent Agenda

12. General and Administrative

13. Public Safety

14. Information Technology

15. Public Works and Building Maintenance

16. Recreation and Culture

17. Community Development

18 Public Comment

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This section is for general comment.

The Mayor opened and closed the floor for public comment(s).

6:10 PM FLOOR OPEN FOR PUBLIC COMMENT

NO COMMENT(S)

6:11 PM FLOOR CLOSED FOR PUBLIC COMMENT

19. City Manager's Report

A. Reports, Discussions, and Updates

20. Mayor's Report

A. Mayor and Council (re)appointments to Boards and Commissions. This item is for (re)appointments made by the Mayor to any Board, Committee, Authority, or Commission requiring an appointment to fill any vacancies, resignations, and to create or dissolve boards and commissions, as deemed necessary.

21. Council Reports & Discussions

22 Executive Session

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Pursuant to the provisions of O.C.G.A 50-14-3, the City Council could, at any time during the meeting, vote to close the public meeting and move to executive session to discuss matters relating to litigation, legal actions and/or communications from the City Attorney; and/or personnel matters; and/or real estate matters.

23. Adjourn

Mayor Easterling adjourned the hearing at 6:11 p.m. The next Council work session will be held on Monday, July 27, 2026, at 6:30 p.m. in the Council Chambers. The public is encouraged to attend.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'NS', is positioned above a horizontal line.

Nicholas Simpson, Deputy City Clerk

DRAFT

Names and Addresses will be disclosed in the Permanent Minutes of the
City of Kennesaw

PLEASE MAKE SURE YOUR NAME IS LEGIBLE AND CLEAR

City Council First Millage Rate Hearing

7/27/2026

Public Comment Sign-in

	Name	Address	Topic
1	Jerry Lyone	26441 Forest Dr.	Millage Rate
2	Matthew Mayo	2570 Woodland Dr.	Millage Rate
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4	Lois McFarland	2726 S. Main St.	Housing
5		Kenne nw	
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