

**IN THE SUPERIOR COURT OF CHATHAM COUNTY  
STATE OF GEORGIA**

<b>GRANGE INVESTMENTS, LLC,</b>	)	
	)	
	)	
	)	
<b>Plaintiff,</b>	)	<b>CIVIL ACTION NO. SPCV23-00216-KA</b>
	)	
<b>v.</b>	)	
	)	
<b>CITY OF PORT WENTWORTH,</b>	)	
	)	
	)	
<b>Defendant.</b>	)	

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**MOTION AND SUPPORTING MEMORANDUM OF LAW FOR PRELIMINARY APPROVAL OF CLASS ACTION SETTLEMENT, PRELIMINARY CERTIFICATION OF SETTLEMENT CLASSES, APPROVAL OF NOTICE PROGRAM AND TO SCHEDULE FINAL APPROVAL HEARING**

Pursuant to O.C.G.A. § 9-11-23, Named Plaintiff, Grange Investments, LLC (hereinafter “Named Plaintiff”) individually and on behalf of all persons similarly situated by and through respective undersigned attorneys as identified below, files this Unopposed Motion and Supporting Memorandum of Law for Preliminary Approval of Class Action Resolution, Preliminary Certification of Resolution Classes, Approval of Notice Program and to Schedule Final Approval Hearing (the “Consent Motion”). Defendant, the City of Port Wentworth (the “City” or “Defendant”) does not oppose this motion. Named Plaintiff requests that the Court enter an Order (1) preliminarily approving the proposed resolution as set forth in the Judgment on Aggregate Refund and Order (the “Judgment”); (2) certify the proposed settlement classes; (3) designate Named Plaintiff as Class Representative; (4) designate Roberts Tate, LLC and Manly Shipley, LLC as Class Counsel; (5) approve the notice program; (6) approve certain forms to be used in

the administration of the resolution; and (7) schedule the final approval hearing. In support of this Motion, the Parties show the Court as follows:

**I. OVERVIEW OF THE LAWSUIT AND PROPOSED RESOLUTION**

This lawsuit (the “Lawsuit”) alleges that the City levied and assessed illegal taxes in the form of fire fees pursuant to City of Port Wentworth Fire Protection Fees Ordinance, Chapter 8 – Fire Prevention and Protection, Article I, Section 8-19 (the “Fire Fee” or “Fire Fee Ordinance”). Therefore, Named Plaintiff and the prospective class members are entitled to refunds for the illegally assessed and collected Fire Fees under O.C.G.A. §48-5-380 (the “Refund Statute”).

The Parties have reached a proposed resolution in this matter. A copy of the proposed Judgment which memorializes the resolution by the Parties (the “Resolution”) is attached as Exhibit (“Ex.”) “A”.

**A. Factual Background**

Grange Investments, LLC is a limited liability company organized and operating under the laws of the State of Georgia, whose principal office is located at 7435 Harrock Hill Drive, Savannah, Georgia 31406. As of January 1, 2018 Grange Investments, LLC owned real estate located at 434 Grange Road, Port Wentworth, Georgia 31407 (the “Subject Property”). Plaintiff received an invoice from the City for a Fire Fee in the amount of \$100 for the Subject Property for 2018 which Named Plaintiff paid on or about August 15, 2018.

Named Plaintiff received an invoice from the City for a Fire Fee in the amount of \$102.95 for the Subject Property for 2019 which Named Plaintiff paid on or about August 5, 2019.

Named Plaintiff received an invoice from the City for a Fire Fee in the amount of \$102.95 for the Subject Property for 2020 which Named Plaintiff paid on or about August 7, 2020. Named Plaintiff received an invoice from the City for a Fire Fee in the amount of \$123.54 for the Subject Property

for 2021 which Named Plaintiff paid on or about August 3, 2021. Named Plaintiff received an invoice from the City for a Fire Fee in the amount of \$123.54 for the Subject Property for 2022. Named Plaintiff paid the Fire Fee for 2022 but then the City voided the invoice for the 2022 Fire Fee and refunded the money to Named Plaintiff. Based on the City's Consumption Report for the 2022 Fire Fee, in addition to refunding Named Plaintiff's 2022 Fire Fee, there were three (3) property owners who were not billed for the 2022 Fire Fee: (a) Archer Western, Account Number 35-10007-01 (page 5); (b) Non Lone Star Transportation, Account Number 35-10127-01 (page 9); and (c) Shree Arihant, Inc., Account Number 35-10141-01 (page 9). While the City billed other property owners for the Fire Fee in 2023 and 2024, the City did not bill Named Plaintiff. In addition to Named Plaintiff, there were five (5) other property who were not billed for the 2023 and 2024 Fire Fee: (a) Mira International Foods, LLC, Account Number 35-10035-02 (page 13); (b) Schneider Logistics, Account Number 35-10129-01 (page 18); (c) Schneider Logistics, Account Number 35-10131-01 (page 18); (d) James Cobb, Account Number 35-10155-01 (page 20); and (e) North Point Industrial, LLC, Account Number 35-10220-00 (page 24).

According to the Georgia Supreme Court, “[a] tax is an enforced contribution exacted pursuant to legislative authority for the purpose of raising revenue to be used for public or governmental purposes, and not as payment for a special privilege or service rendered.” Bellsouth v. Telecommunications, LLC v. Cobb City, 305 Ga. 144, 146, 824 S.E.2d 233, 236 (2019) (citing Gunby v. Yates, 214 Ga. 17, 19, 102 S.E.2d 548 (1958)). The Georgia Supreme Court considers four (4) criteria to determine whether a charge is a tax: “(1) a means for the government to raise general revenue based on the payer's ability to pay (i.e., income or ownership of property), without regard to direct benefits that may inure to the payer or to the property taxed; (2) mandatory; (3) not related to the payer's contribution to the burden on government; and (4) not resulting in a

‘special benefit’ to the payer different from those to whom the charge does not apply.” 305 Ga. at 146-147. Applying these criteria to the Fire Fee reveals that the Fire Fee is a tax and not a fee.

The Fire Fee Ordinance eff. 7-26-12 provides “[t]here shall be collected annually from [sic] each commercial and industrial structure within the City of Port Wentworth Fire Protection district the following fees.” A true and correct copy of the certified Fire Fee Ordinance eff. 7-26-12 is attached hereto as Exhibit “J”. Under the Fire Fee Ordinance eff. 7-26-12, the Fire Fee will be invoiced by the City in July of each year and must be paid by the property owners by September 30 of each year. Id. If the property owner fails to pay the Fire Fee by September 30 in the year in which it is due, the property owner will be assessed a twenty (20) percent late penalty. Id. The late penalty is assessed against property owners both inside and outside the City limits. The Fire Fee Ordinance provides “[t]he minimum fee charged for commercial and industrial structures within the [C]ity limits shall be one hundred dollars (\$100.00) and the minimum fee charged for outside the [C]ity limits but in the fire district shall be two hundred and fifty dollars (\$250.00).” Id. The Fire Fee Ordinance provides that “[a]ny commercial and industrial structure within the City of Port Wentworth Fire Protection district over one million (1,000,000) square feet shall be charged a maximum of forty-five thousand dollars (\$45,000.00).” Id. The Fire Fee Ordinance includes a chart setting forth amounts to be included in the Fire Fee, to the minimum and maximum fees, based on the square footage of a commercial or industrial structure. Id. A property owner under the Fire Fee Ordinance was charged \$0.02059 per square foot of the commercial or industrial structure inside the City limits. Id. A property owner under the Fire Fee Ordinance was charged \$0.03153 per square foot of the commercial or industrial structure outside City limits. Id. Residential properties are not charged a Fire Fee, only commercial and industrial properties are charged the Fire Fee under the Fire Fee Ordinance. Additionally, under the Fire Fee Ordinance a

parcel of property consisting of 100 acres is charged the same minimum fee within the City limits as a parcel of property containing 0.5 acres. Similarly, a parcel of property consisting of 100 acres is charged the same minimum fee outside the City limits as a parcel of property containing 0.5 acres. There were changes to the Fire Fee Ordinance eff. 12-1-22 and 8-24-23. Per the Fire Fee Ordinance eff. 12-1-22, a property owner under the Fire Fee Ordinance was charged \$0.024708 per square foot of the commercial or industrial structure inside the City, and \$0.037836 per square foot of the commercial or industrial structure outside the City in the Port Wentworth Fire Protection District, with a minimum inside the City charge of \$120 and outside the City in the Port Wentworth Fire Protection District of \$300, with a maximum of \$54,000. Commercial container yards both within and outside of city limits in the Port Wentworth Fire Protection District were charged a \$500 flat fee per designated shipping container parking space, with a minimum fee of \$10,000 and a maximum of \$54,000. Per a Fee Schedule eff. 7-15-24 per the 8-4-23 Ordinance, a property owner under the Fire Fee Ordinance was charged \$0.029650 per square foot of the commercial or industrial structure inside the City, and \$0.045403 per square foot of the commercial or industrial structure outside the City in the Port Wentworth Fire Protection District, with a minimum inside the City charge of \$120 and outside the City in the Port Wentworth Fire Protection District of \$300, and with a cap of \$75,000. These changes to the Fire Fee Ordinance and 7-15-24 Fee Schedule are also provided at Ex. "J".

The Fire Fee is a mechanism the City is using to raise general revenue for fire protection services, including fire prevention and fire operations, rather than a charge for a particular service based on the payer's ability to pay. That is, the payer's ownership of property.

The Fire Fee is assessed by the City without regard to direct benefits that may inure to the

Named Plaintiff or to the prospective classes.

The Fire Fee is not assessed in a manner whereby the payment is based upon Named Plaintiff's contribution or the contribution of the prospective class members to the problem. That is, Named Plaintiff may pay the Fire Fee year after year and never utilize the fire protection services.

The payer of the Fire Fee receives no particularized or enhanced service different from the nonpayer despite having paid the Fire Fee.

The services funded through the payment of the Fire Fee benefit the general public in precisely the same manner that the services benefit the payer of the Fire Fee.

The Fire Fee is not calculated in a manner whereby Named Plaintiff or the prospective class members are reasonably paying for services rendered or to be rendered.

The Fire Fee is assessed and collected from Named Plaintiff and the prospective class members based on the ownership of property within the City and the City of Port Wentworth Fire Protection District

Under the Georgia Constitution and Georgia law, taxation of property is required to be ad valorem. That is, property must be assessed based upon the value of the property not based upon a flat rate. See Hutchins, et la. v. Howard, et al., 211 Ga. 830, 89 S.E. 2d 183, 186 (1955) ("Taxation on all real and tangible personal property subject to be taxed is required to be ad valorem – that is, according to value, and the requirement in the Constitution that the rule of taxation shall be uniform, means that all kinds of property of the same class not absolutely exempt must be taxed alike, by the same standard of valuation, equally with other taxable property of the same class, and coextensively with the territory to which it applies; meaning the territory from which the given tax, as a whole, is to be drawn."). Therefore, the Fire Fee is an illegal tax not

authorized by the Georgia Constitution and Named Plaintiff and the prospective class members are entitled to refunds for the illegally assessed and collected taxes under the Refund Statute.

The proposed Order and Judgment does not prohibit the City to seek to collect in and after 2025 amounts for first protection, so long as collection is in compliance with Georgia law, including Ga. Const. Art. 9, § 2, ¶ VI, “Special districts,” and the Georgia Service Delivery Strategy Act, O.C.G.A. § 36-70-20, *et seq.*, and/or Georgia or federal case law as then existing or as it may develop.

**B. Resolution Discussions**

After thoroughly investigating the facts of this Lawsuit, filing the Complaint, the Parties began resolution negotiations. See Affidavit of James L. Roberts, IV, (“Roberts Aff.”) attached hereto as Exhibit “B”, at ¶14. The Parties held numerous negotiations and discussions. *Id.* at ¶15. Ultimately, the Parties were able to reach the Resolution which is memorialized in the Judgment. *Id.* at ¶16.

**C. Terms of the Proposed Resolution**

The terms of the proposed Resolution are set forth in the proposed Judgment. See Ex. A, Judgment. The direct benefits of the Resolution to the Class Members include the creation of an aggregate refund fund in the amount of \$1,900,000.00 (the “Aggregate Refund Fund”). The Aggregate Refund Fund will be used for the payment to the Class Members of Fire Fees paid legal fees and expenses, class representatives’ service payments and administrative costs. The City shall pay the Aggregate Refund Fund as follows:

1. \$633,333.34 on or before July 1, 2025 (the “First Aggregate Refund Fund Payment”);

2. \$633,333.33 on or before July 1, 2026 (the “Second Aggregate Refund Fund Payment”); and
3. \$633,333.33 on or before July 1, 2027 (the “Third Aggregate Refund Fund Payment”).

In the event that the City fails to make payment into the Aggregate Refund Fund as provided in the proposed Judgment, post judgment interest shall accrue at the rate of 7% per annum as set forth by O.C.G.A. § 7-4-2(a)(1)(A) on said amount until paid in full.

Each Qualified Class Member will receive his or her pro-rata share of his or her Calculated Refund up to approximately 45% of the total calculated refund due from the Aggregate Refund Fund (plus interest), less Fees and Expenses (the “Pro-Rata Refund”). “Pro-rata” shall mean the proportion each Qualified Class Member’s Calculated Refund bears to the total Aggregate Refund Fund. This percentage shall be used to calculate each Qualified Class Member’s pro rata share of the Fees and Expenses to be subtracted from the Calculated Refund. Upon identification of all Qualified Class Members and determination of the Pro-Rata Refund for each and determination of all Fees and Expenses, the Aggregate Refund Fund shall be divided by the sum of the Pro-Rata Tax Refund for each Qualified Class Member. The resulting percentage shall be each Qualified Class Member’s portion of the Fees and Expenses (“Pro-Rata Percentage of Fees and Expenses”). The product of the Pro-Rata Percentage of Fees and Expenses times the Fees and Expenses shall be deducted from the sum of each Qualified Class Member’s Pro-Rata Refund and the remainder shall be the amount distributed to each Qualified Class Member as set forth herein. See generally id. at Section I.

Under the proposed Judgment, within thirty (30) days of the later of the expiration of the period for objecting to individual refund amounts or a final ruling by the Special Master on any

individual refund calculation, the Administrator shall identify to the Grange Investments QSF Administrator (see Section D below) the amount of refund due each taxpayer and the address to which the refund is to be mailed the Category 1 Class Members as defined in the Judgment. The Grange Investments QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the Category 1 Class Members within thirty (30) days of receipt of such notice. Within thirty (30) days following the expiration of the period to submit Claims Forms, the Administrator shall identify to the Grange Investments QSF Administrator Category 2 Class Members as defined in the proposed Judgment who have properly filled out and returned claim forms, the amount of refund due each taxpayer and the address to which the refund is to be mailed. See generally id. at Section J.

**D. Establishment of the Grange Investments Qualified Resolution Fund**

Under the proposed Judgment, the Parties to the Court are establishing a Qualified Resolution Fund under Section 468B of the Internal Revenue Code (the “Grange Investments QSF”). The Grange Investments QSF will be identified and established prior to and will be specified in the Final Order. The Grange Investments QSF will carry out the payment of approved Fees and Expenses of Class Counsel and Class Service Payments and the Refund Payment Process set forth in Sections E and J of the proposed Judgment respectively. The Final Order will appoint an administrator of the Grange Investments QSF (the “Grange Investments QSF Administrator”). The costs of the Grange Investments QSF Administrator shall be paid from the Aggregate Refund Fund. The Aggregate Refund Fund shall be deposited into an interest-bearing bank account (the “Aggregate Refund Fund Account”) established by the Grange Investments QSF Administrator. The Aggregate Refund Fund Account shall have a unique Taxpayer Identifier Number. The

Grange Investments QSF Administrator shall act as a fiduciary with respect to the handling, management and distribution of the Aggregate Refund Fund. Id. at Section C.

The costs of administering the Class Refunds shall not include any costs incurred by the City related to the webpage used for notification of Class Members (as further described below) or time devoted by employees of the City in fulfilling the terms of the proposed Judgment. The Aggregate Refund Fund shall be the sole and exclusive source for payment of the Class Refunds and fees and expenses by the City and upon payment in full of the amount of the Aggregate Refund Fund owed it shall be in sole satisfaction of all claims against the City. Under no circumstances shall the City be required to pay an amount greater than the Aggregate Refund Fund amount. Id.

**E. Appointment of the Administrators and Special Master**

The Parties hereby to the appointment Terry D. Turner, Jr., Gentle Turner & Benson, LLC, 501 Riverchase Parkway East, Suite 100, Hoover, Alabama 35244 Administrator to identify Class Members (hereinafter referred to as the “Administrator”) entitled to refunds based on the City’s databases, digests, records and resources and resources of the Finance Department, and to calculate the individual refund amounts, if any, due each Class Member. Id. at Section C.

The Parties hereby agree to Rita Spalding as serving as Special Master. The Special Master will rule on any individual defenses or disputes in the individual refund calculation and administration process. The Special Master’s decision shall be final and binding. The fees and expenses of the Special Master shall be paid from the Aggregate Refund Fund. In the event that Rita Spalding cannot serve, a substitute Special Master agreed to by the Parties shall be appointed. Id. at Section H.

**F. Proposed Notice Program**

Subject to the Court’s approval, the Parties propose to individually notify each Class Member who owns or owned property in the City and were assessed and paid Fire Fees for fiscal years 2017 on or after February 27, 2018, 2019, 2020, 2021, 2022, 2023 or 2024 by U.S. Mail mailed to their last known address (hereinafter referred to as the “Full Notice”). See Ex. “A”, proposed Judgment, at Section D. A copy of the proposed Full Notice is attached as Exhibit “C”.

As part of the proposed notice program, the Parties will also place an advertisement in The Savannah Morning News (hereinafter referred to as the “Publication Notice”). A copy of the proposed notice to be placed in The Savannah Morning News is attached as Exhibit “D”.

The City will also have a webpage on its website where information about the Lawsuit and the Judgment can be found (the “Fire Fee Resolution Webpage”). The URL to the Fire Fee Resolution Webpage will be included in the Full Notice to each Class Member as well as in the Publication Notice in The Savannah Morning News. See Ex. “C”, Full Notice and Ex. “D”, Publication Notice.

**G. Attorneys’ Fees and Expenses**

Class Counsel will apply to the Court for an award of attorneys’ fees and expenses. Class Members will be notified that for work done through the final approval of this Resolution, Class Counsel will apply to the Court for an award of attorneys’ fees up to 40% of the Aggregate Refund Fund plus documented out of pocket expenses incurred (the “Fee Petition”). The City takes no particular position in favor or against the ultimate amount requested in such Fee Petition and intends to defer such decision to the judgment and discretion of the Court. See Ex. C, Full Notice at Question No. 17.

## **H. Service Awards**

Class Counsel will apply to the Court for a service award to the Named Plaintiff (the “Class Service Petition”). Class Members will be notified that Class Counsel will apply to the Court for a service award for the Named Plaintiff of 2.5% from the Aggregate Refund Fund. The City takes no particular position in favor or against the ultimate amount requested in such Class Service Petition and intends to defer such decision to the judgment and discretion of the Court. See Ex. A, proposed Judgment at Section E.

## **I. Releases**

Named Plaintiff and Class Members will release the City from claims relating to issues in this Lawsuit. Id. at Section K1.

The City will release Named Plaintiff and the Class Members from claims relating to the assessment of Fire Fees as alleged in the Complaint as amended filed in this Lawsuit. Id. at Section K2.

## **II. ARGUMENT AND CITATION OF AUTHORITY**

### **A. The Proposed Judgment Warrants Preliminary Approval**

O.C.G.A. § 9-11-23 governs class action litigation. Any resolution of class action litigation must be approved by the court. O.C.G.A. §9-11-23(e) provides “[a] class action shall not be dismissed or compromised without the approval of the court and notice of the proposed dismissal or compromise shall be given to all members of the class in such manner as the court directs.”

Since its enactment in 1966 Georgia courts have read the statute to track the federal Rule 23 and in 2003 O.C.G.A. §9-11-23 was modified to actually conform to the federal rule. Thus, Georgia courts rely on federal cases interpreting Federal Rule 23(e) when interpreting O.C.G.A. §9-11-23(e). See Sta-Power Indus., Inc., v. Avant, 134 Ga. App. 952-953 (1975) (“Since there are

only a few definitive holdings in Georgia on [O.C.G.A. §9-11-23], we also look to federal law to aid us.”).

Approval of a negotiated compromise of a class action is a two-step process. First, the Court must conduct a preliminary review to determine whether the proposed resolution is “within the range of possible approval.” Fresco v. Auto Data Direct, Inc., 2007 WL 2330895, at \*4 (S.D. Fla. May 11, 2007) (internal citations omitted). This is the step we are at in this Lawsuit.

Preliminary approval of the proposed Judgment does not involve a determination of the merits of the resolution but is to solely to communicate the proposed resolution to the class, to review and approve the proposed form of notice to the class and to authorize the manner and form of dissemination of the notice. That is, the proposed resolution should be reviewed to determine if it is fair, reasonable and adequate to the class members. See In re Checking Account Overdraft Litigation, 275 F.R.D. 654 (S.D. Fla. 2011)

“The purpose of this cursory examination is to detect defects in the [resolution] that would risk making notice to the class, with its attendant expenses ... [a] futile gesture[ ].” In re Electronic Data Sys. Corp., 2005 WL 1875545, at \*4 (E.D. Tex. June 30, 2005) (quoting *Newburg on Class Action*, §11:25 (4<sup>th</sup> ed. 2002)). This preliminary approval “is not tantamount to a finding that the [resolution] is fair and reasonable. It is at most a determination that there is what might be termed ‘probable cause’ to submit the proposal to class members ...”. In re Traffic Executive Ass’n- E.R.R., 627 F.2d 631, 634 (2d. Cir. 1980). Accordingly, at the preliminary approval step, “the [c]ourt’s duty is to conduct a threshold examination of the overall fairness and adequacy of the [resolution] in light of the likely outcome and the cost of continued litigation.” In re Inter-Op Hip Prosthesis Liab. Litig., 204 F.R.D. 330, 350 (N.D. Ohio 2001) (citation omitted).

In other words, at the preliminary approval stage, there is no need to “conduct a trial on the merits.” In re Motorsports Merchandise Antitrust Litig., 112 F. Supp. 2d 1329, 1333 (N.D. Ga. 2000). Instead, a court “may rely upon the judgment of experience counsel for the parties ... [and] [a]bsent fraud, collusion, or the like, the ... court should be hesitant to substitute its own judgment for that of counsel.” Nelson v. Mead Johnson & Johnson Co., 484 F. App’x 429, 434 (11<sup>th</sup> Cir. 2012) (internal quotations omitted).

If the resolution appears to be fair and adequate upon a preliminary examination, then the court directs the parties to send out the notices to the class members. See Newberg on Class Actions (5<sup>th</sup> ed.) §13:41 (2018). After receiving any comments and objections from the class members, the court conducts a final fairness hearing on the resolution approval. Id. It is only at the second step of the process, after notice to the class, that the court decides whether to grant final approval of the resolution as fair and reasonable. See e.g., Bennett, et al. v. Behring Corporation, et al., 737 F.2d 982 (11<sup>th</sup> Cir. 1984).

The law generally encourages the resolution of class actions. Id. at 986. (“[O]ur judgment is informed by the strong judicial policy favoring resolution as well as by the realization that compromise is the essence of resolution.”). See In re US Oil & Gas Litg., 967 F.2d 489, 493 (11<sup>th</sup> Cir. 1992) (citing Cotton v. Hinton, 559 F.2d 1326, 1331 (5<sup>th</sup> Cir. 1977) (“Public policy strongly favors the pretrial [resolution] of class action lawsuits.”). See also Meyer v. Citizens and Southern Bank, 677 F. Supp. 1196, 1200 (M.D. Ga. 1988). “[S]ettlements are highly favored in the law and will be upheld whenever possible because they are a means of amicably resolving doubts and preventing lawsuits.” McWhorter v. Ocwen Loan Serving, LLC, 2019 WL 9171207, at \*8 (N.D. Ala. Aug 1, 2019) (internal citations omitted). “Settlements conserve judicial resources by avoiding the expense of a complicated and protracted litigation process and are highly favored by

the law.” In re Motorsports, 112 F. Supp. 2d at 1333. “Above all, the court must be mindful that inherent in compromise is a yielding of absolutes and an abandoning of highest hopes.” Ass’n for Disabled Ams. v. Amoco Oil Co., 211 F.R.D. 457, 467 (S.D. Fla. 2002). Accordingly, a court has broad discretion in approving a resolution.

When considering whether to grant preliminary approval of class action resolutions courts in the Eleventh Circuit use two different standards. Some courts find that preliminary approval is appropriate “where the proposed [resolution] is the result of the parties’ good faith negotiations, there are no obvious deficiencies and the resolution falls within the range of reason.” In re Checking Account Overdraft Litig., 275 F.R.D. 654, 661 (S.D. Fla. 2011) (internal quotations omitted). Other courts apply the factors used for final approval of a class action resolution, known as the Bennett factors:

- (1) the likelihood of success at trial;
- (2) the range of possible recovery;
- (3) the point on or below the range of possible recovery at which a resolution is fair, adequate and reasonable;
- (4) the complexity, expense and duration of litigation;
- (5) the substance and amount of opposition to the resolution;
- and (6) the stage of proceedings at which the resolution was achieved.

Columbus Drywall & Insulation, Inc., et al v. Masco Corp., et al, 258 F.R.D. 545, 558-59 (N.D. Ga. 2007) (quoting Bennett, 737 F.2d at 986). Although O.C.G.A. §9-11-23(e) does not set forth criteria to guide the court at the preliminary approval stage, Federal Rule 23(e) states that, at the preliminary approval stage, the court must determine whether it “will likely be able to: (1) approve the proposal under Rule 23(e)(2); and (ii) certify the class for purposes of judgment on the proposal.” Fed. R. Civ. 23(e)(1)(B). Rule 23(e)(2), in turn, specifies the following factors a court should consider at the final approval stage in determining whether a resolution is fair, reasonable and adequate only after a hearing and after considering the following factors:

- (A) the class representatives and class counsel have adequately represented the class;
- (B) the proposal was negotiated at arm’s length;

(C) the relief provided for the class is adequate, taking into account:

- (i) the costs, risks, and delay of trial and appeal;
- (ii) the effectiveness of any proposed method of distributing relief to the class, including the method of processing class-member claims;
- (iii) the terms of any proposed award of attorney’s fees, including timing of payment; and
- (iv) any agreement required to be identified under Rule 23(e)(3) [any agreement made in connection with the resolution]; and

(D) the proposal treats class members equitably relative to each other.

Fed. R. Civ. P. 23(e)(2). A review of the Rule 23(e)(2) factors indicates they are substantively similar to the Bennett factors. The stated goal of Rule 23(e)(2) is to “focus the court ... on the core concerns of procedure and substance that should guide the decision whether to approve the proposal.” Fed. R. Civ. P. 23(e) Advisory Cmte. Note (2018). These factors must be viewed in tandem with the Eleventh Circuit’s guidelines for approval of a resolution. See e.g., Johnson v. Rausch, Sturm, Israel, Enerson & Hornik, LLP, 333 F.R.D. 314, 320 (S.D.N.Y. 2019) (holding that the Rule 23(e)(2) factors must be considered in conjunction with factors that courts used prior to the 2018 amendment). The ultimate decision of whether to approve a proposed class action resolution, is however “committed to the sound discretion of the ... court.” In re US Oil & Gas Litg., 967 F.2d at 493.

The Resolution as set forth in the proposed Judgment warrants preliminary approval under both standards utilized by the Eleventh Circuit as well as under the Federal Rule 23(e)(2) factors.<sup>1</sup>

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<sup>1</sup> With regard to factor Rule 23(e)(2)(C)(iii) (terms of any proposed award of attorney’s fees), Class Counsel will file a Fee Petition as directed by the Preliminary Approval Order and will seek an award of attorneys’ fees up to 40% of the Aggregate Refund Fund plus documented out of pocket expenses. With regard to factor Rule 23(e)(2)(C)(iv) (any agreement made in connection with the resolution), Class Counsel has confirmed that there are no agreements in connection with the Resolution other than specifically articulated in the Judgment. See Ex. B, Roberts Aff. at ¶23.

**1. The Proposed Resolution is the Result of Good Faith Negotiations, is Not Obviously Deficient and Falls within the Range of Reason**

The Resolution was negotiated at arm's length and without collusion. See Ex. B, Roberts Aff. at ¶18. See e.g. In re Checking Account Overdraft Litig., 275 F.R.D. at 661. This is the Rule 23(e)(B) factor.

The City is represented by extremely capable counsel who mounted vigorous defenses. See Ex. B, Roberts Aff. at ¶¶17, 19. The Resolution was only reached after extensive negotiations concerning the parameters and provision of a fair, reasonable and adequate resolution. Id. at ¶19.

The Resolution is not deficient and is within the range of reason. The Aggregate Refund Fund to be established if the proposed Judgment is approved is \$1,900,000.00. From the Aggregate Refund Fund, Class Members are eligible to receive their pro-rata share of their calculated tax refund up to approximately 45% of the total calculated refund due less fees and expenses<sup>2</sup> (the "Pro-Rata Refund"). See Ex. A, Judgment, Section I.

There is no evidence of collusion as counsel for both Parties zealously represented the best interests of their clients. See Ex. B, Roberts Aff. at ¶¶17-19. Moreover, Class Counsel believes that the Resolution is fair and reasonable thereby entitling the Resolution to a presumption of fairness. Id. at ¶25. See Slomovics v. All For A Dollar, Inc., 906 F. Supp. 146, 150 (E.D.N.Y. 1995) (Courts give considerable weight to the views of experienced counsel as to the merits of a resolution). Accordingly, preliminary approval of the Resolution reached in the proposed Judgment is warranted since the standard for preliminary approval stated in In re Checking Account Overdraft Litig. has been met.

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<sup>2</sup> Class Counsel's fees and expenses, Class Representatives' fees and the fees regarding the administration of the Aggregate Refund Fund are collectively referred to as "Fees and Expenses" in the Judgment. See Ex. A, Judgment, at Section E.

## **2. Class Members have Received Excellent Representation**

The record shows that the Named Plaintiff and Class Counsel have provided excellent representation to the Class Members. This is the Rule 23(e)(2)(A) factor.

To begin, Named Plaintiff, as the Class Representative, share the same interests as the absent Class Members and assert claims stemming from the same event – illegal assessment of taxes in the form of Fire Fees – and accordingly share the same injuries. Named Plaintiff has no claim and no interest different from or antagonistic to the absent Class Members. See generally Named Plaintiff’s First Amended Class Action Complaint. Finally, Named Plaintiff vigorously prosecuted this Lawsuit leading to the proposed Resolution.

Named Plaintiff retained Class Counsel who is experienced in class action litigation generally and specifically refund class actions. Class Counsel thoroughly researched the legal issues in this Lawsuit. See Ex. B, Roberts Aff. at ¶¶13, 15-16. Furthermore, the facts of this Lawsuit have also been thoroughly researched. Id. at ¶¶9-12.

Lead Class Counsel’s extensive knowledge in complex litigation and tax refund litigation as well as the investigation and early discovery conducted in the Lawsuit allowed Class Counsel to better understand the merits of the Lawsuit and damages of the Named Plaintiff and Class Members. Id. at ¶¶7-16. This background also prepared Class Counsel for resolution negotiations and successfully positioned Class Counsel to engage in vigorous, arm’s length negotiations. Id. at ¶¶14-16. In light of the foregoing, the Resolution represents an informed, educated and fair resolution of the Lawsuit. Extensive information allowed Class Counsel and Named Plaintiff to assess their position in great detail and make a reasonable decision on the Resolution. See Mashburn v. Nat’l Healthcare, Inc., 684 F. Supp. 660, 669 (M.D. Ala. 1988) (resolution appropriate given counsel acquired sufficient information “to determine the probability of ...

success on the merits, the possible range of recovery, and the likely expense and duration of the litigation.”).

### **3. The Bennett Factors Support Preliminary Approval**

Preliminary approval of the Resolution reached in the proposed Judgment is also warranted under the Bennett factors which courts use to determine if the class action resolution is fair, adequate and reasonable.

#### **i. The Benefits Outweigh the Risks at Trial**

The trial court weighs the first Bennett factor, the likelihood of success at trial, “against the amount and form of relief contained in the resolution.” Saccoccio v. JP Morgan Chase Bank, NA, 297 F.R.D. 683, 692 (S.D. Fla. 2014) (quotation omitted). The first Bennett factor is similar to Rule 23(e)(2)(c)(i). Here, Named Plaintiff’s Motion to Certify the Suit as Class Action remains pending. Class certification is always challenging and assuming that a class is certified, plaintiffs risk losing on summary judgment, at trial or on appeal. Moreover, if this matter proceeded to trial the outcome could have resulted in relief either greater or less than the Aggregate Refund Fund.

The Resolution reached provides immediate cash refunds for the Class Members up to approximately 45% of the total calculated refund less fees and expenses. See Ex. A, Judgment, Section I. Therefore, the possibility of a trial producing a more favorable recovery is remote and the Class would risk the many hazards of litigation, such as trial errors and appeals. See In re Motorsports, 112 F. Supp. 2d at 1334 (“[T]he trial process is always fraught with uncertainty.”). The Resolution set forth in the proposed Judgment avoids these uncertainties and provides the Class Members with meaningful and certain relief. See Parsons v. Brighthouse Networks, LLC, 2015 WL 13629647, at \*4 (N.D. Ala. Feb. 5, 2015) (“[C]ontinued litigation would have risked delaying class’s potential recovery for years, further reducing the value of any such recovery. The

Resolution resolves the cause without any further delay and will, if finally approved, offer the Resolution Class an immediate and certain recovery, as well as correcting the practices complained of in this Lawsuit. Thus, this factor also speaks strongly in favor of final approval of the proposed Settlement.”). See also Hall v. Bank of Am., N.A., 2014 WL 7184039, at \*4 (S.D. Fla. Dec. 17, 2014) (noting that “even if plaintiffs were to prevail, class certification proceeding[s], a class trial and the appellate process could go on for years.”).

**ii. The Resolution is Within the Range of Possible Recoveries and is Fair, Adequate and Reasonable**

The second and third Bennett factors – whether the resolution is within the range of possible recoveries and is fair, adequate and reasonable – can be considered together. See Burrows v. Purchasing Power, LLC, 2013 WL 10167232, at \*6 (S.D. Fla. Oct. 7, 2013). “The Court’s role is not to engage in a claim-by-claim, dollar-by-dollar evaluation, but to evaluate the proposed resolution in its totality.” Lipuma v. American Express Co., 406 F. Supp. 2d 1298, 1323 (S.D. Fla. 2005). “In assessing the settlement, the [c]ourt must determine whether it falls within the range of reasonableness, not whether it is the most favorable possible result in the litigation.” In re Domestic Air Transp. Antitrust Litig., 148 F.R.D. 297, 319 (N.D. Ga. 1993).

As discussed above, the Class Members will receive up to 45% of the total calculated refund due less fees and expenses. See Ex. A, proposed Judgment, Section I. Compare WinSouth Credit Union v. Mapco Express, Inc., No. 3:14-cv-01573 (M.D. Tenn. Jan. 12, 2017) (approving resolution despite arguments that it provided less than 10 percent of the potential recovery). This is an immediate and substantial benefit to the Class Members. See Columbus Drywall, 258 F.R.D. at 559 (On a motion for preliminary approval, finding a resolution fair, adequate and reasonable where there was an immediate and substantial benefit to the class). Therefore, the Resolution is within the range of possible recoveries and is fair, adequate and reasonable.

### **iii. Continued Litigation Would be Expensive and Lengthy**

A resolution that “will alleviate the need for judicial exploration of ... complex subjects – [such as class certification and the calculation of the aggregate tax refund amount for individual class members] [] [and] reduce litigation costs ...” merits approval. Lipuma, 406 F. Supp. 2d at 1324. Preliminary approval of the proposed Judgment will avoid complex, expensive and continued lengthy litigation, saving resources of the Parties and the Court. Continued litigation would involve extensive discovery, and motion practice, including Named Plaintiff’s Motion to Certify Suit as Class Action. Trying this Lawsuit to verdict would involve extensive expert involvement, extensive argument and voluminous briefing, and possible Daubert challenges and appeals. Instead of facing uncertainty of a potential award in their favor years from now, the Resolution allows Named Plaintiff and the Class Members to receive immediate and certain relief.

### **iv. The Degree of Opposition to the Resolution**

Courts do not consider this factor until notice has been provided to the class. See Columbus Drywall, 258 F.R.D. at 560. Stated differently, courts do not consider this Bennett factor at the preliminary approval stage.

### **v. The Stage of the Proceedings**

The purpose of this final Bennett factor is “to ensure that Plaintiffs had access to sufficient information to adequately evaluate the merits of the case and weigh the benefits of resolution against further litigation.” Lipuma, 406 F. Supp.2d at 1324. Although the resolution was reached approximately nine (9) months after the suit was filed, it is the product of good faith arm’s length negotiations and should be preliminarily approved. See Newberg § 13:14 (“The primary procedural factor courts consider in determining whether to preliminarily approve a proposed resolution is whether the agreement arose out of arms-length-nonocclusive negotiations.”). See

also Bennett, 737 F.2d at 987 n.9 (approving resolution where district court had “determined that the resolution ha[d] been achieved in good faith through arms-length negotiations and is not the product of collusion between the parties and/or their attorneys”). Further, “penalizing class counsel for achieving a resolution [early] would work against the interests of the class and undercut the judicial policy favoring early resolution.” In re Equifax Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at \*35 (N.D. Ga. 2020), aff’d in part and remanded by In re Equifax Inc. Customer Data Security Breach Litigation, 999 F.3d 1247 (11<sup>th</sup> Cir. 2021). See also Ressler v. Jacobson, et al., 822 F. Supp. 1551, 1555 (M.D. Fla. 1992) (“The law is clear that early settlement are to be encouraged, and accordingly, only some reasonable amount of discovery should be required to make determinations.”). Where information has been gathered through other means “formal discovery [is not] a necessary ticket to the bargaining table.” In re Corrugated Container Antitrust Litig., 643 F.2d 195, 211 (5<sup>th</sup> Cir. 1981); see also In re Mego Fin. Corp. Sec. Litig., 213 F.3d 454, 459 (9<sup>th</sup> Cir. 2000) (same); Cotton, 559 F.2d at 1332 (finding that “very little formal discovery was conducted and there [was] no voluminous record in this case” but that “the lack of such does not compel the conclusion that insufficient discovery was conducted,” as plaintiffs “achieved the desired quantum of information necessary to achieve a resolution” through investigation and informal discovery).

Before engaging in settlement negotiations, Class Counsel thoroughly investigated the facts and the law of the case. Class Counsel conducted early, informal discovery into this Lawsuit prior to resolution negotiations. See Ex. B, Roberts Aff. at ¶¶9-12. Numerous Open Records Requests were issued to the City for documents. Id. at ¶9. From the documents provided pursuant to the Open Records Requests Class Counsel was able to thoroughly research the facts of this

Lawsuit. Id. at ¶10. For all of the taxpayers who potentially could be entitled to a refund, Class Counsel reviewed property record cards and tax bills. Id. at ¶12.

Class Counsel spent a substantial number of hours investigating the hundreds of potential refund claims in tax years 2017, 2018, 2019, 2020, 2021, 2022, 2023 and 2024. Id. at ¶11. See also Ressler v. Jacobson, et al., 822 F. Supp. at 1555 (“The law is clear that early resolutions are to be encouraged, and accordingly, only some reasonable amount of discovery should be required to make determinations.”). Moreover, legal issues have been thoroughly researched and Attorney Roberts, as lead counsel, has briefed and argued the same issues in other tax refund and tax appeal matters and is very familiar with the statutory interpretations for refund matters under the Refund Statute. See Ex. B, Roberts Aff. at ¶13.

Based on this, the facts of this Lawsuit have been thoroughly investigated, and in combination with Class Counsel’s litigation experience, Class Counsel can and has adequately analyzed the strengths and weakness of this Lawsuit. Id. at ¶25. Thereafter the Parties reached the Resolution after negotiations. The City is represented by Patrick T. O’Connor, Esquire, Patricia T. Paul, Esquire, and Scott C. Robichaux, Esquire who are extremely capable counsel and worthy, highly competent and professional adversaries. Id. at ¶17. The City mounted vigorous defenses and the Resolution was only reached after extensive negotiations concerning the parameters and provisions of a fair, reasonable and adequate resolution. Id. at ¶19. See also Blessing v. Sirius XM Radio, Inc. 507 Fed. Appx. 1, 3 (2d Cir. 2012) (finding that “the district court did not abuse its discretion when it presumed the proposed resolution was fair” where “competent counsel on both sides” and “resolution was reached only after contentious negotiations”).

#### **4. Proposed Method of Distribution**

The Rule 23(e)(2)(C)(ii) factor requires the Court to review the effectiveness of any proposed method of distributing relief to the class. As set forth in the proposed Judgment, all Class Members are treated equally. Courts have concluded that where the resolution terms apply to all Class Members, the “method of distributing relief to the class” will effectively benefit every member of the Class and treat them equitably relative to each other.” Gumm v. Ford, 2019 WL 479506, at \*6 (M.D. Ga. Jan. 17, 2019).

Here, if the Class Member is a Qualified Class Member as defined in the proposed Judgment and still owns the property for which the refund is due, the Class Member needs to take no further action in order to receive his or her refund. See Ex. A, proposed Judgment, Sections H, I, and J. There are no claims forms for such Qualified Class Members to complete. If the Class Member is a Qualified Class Member as defined in the proposed Judgment and no longer owns the property for which the refund is due, the Class Member will fill out a claim form (which will be sent to what is believed to be the current address or can be obtained from the Fire Fee Resolution Webpage on the City’s website) certifying that he or she is the same taxpayer for which the refund has been calculated and then the refund will be mailed to such Class Member. Id. Under the circumstances this is the best method of distribution possible.

#### **B. The Resolution Classes Should be Certified**

When a resolution is reached before certification, a court must determine whether to certify the resolution class. See e.g., Manual for Complex Litigation §21.632 (4<sup>th</sup> ed. 2014); Amchem Products, Inc. v. Windsor, 521 U.S. 591, 613-14 (1997). In determining the propriety of a class action, the Court must determine whether the requirements of O.C.G.A. §9-11-23(a) and one of the requirements under O.C.G.A. §9-11-23(b) have been met. See City of Roswell v. Bible, et al.,

351 Ga. App. 828, 830-831, 833 S.E.2d 537, 541 (2019) cert. denied (Ga. Ct. May 4, 2020); Diallo v. American InterContinental Univ., 301 Ga. App. 299, 300, 687 S.E.2d 278 (2009). “In determining the priority of a class action, the first issue to be resolved is not whether the plaintiffs have stated a cause of action or may ultimately prevail on the merits[,] but whether the requirements of O.C.G.A. §9-11-23(a) have been met.” Endochoice Holdings, Inc. et al v. Raczewski, et al., 351 Ga. App. 212, 215, 830 S.E.2d 597, 601 (2019) (internal citation omitted).

The Resolution Classes are defined as:

- (1) The first class consists of all taxpayers within the City and the City of Port Wentworth Fire Protection District similarly situated who were assessed and paid Fire Fees for fiscal year 2017 on or after February 27, 2018 (from February 27, 2018 through June 30, 2018)(hereinafter the “2017 Class”);
- (2) The second class consists of all taxpayers within the City and the City of Port Wentworth Fire Protection District similarly situated who were assessed and paid Fire Fees in 2018 (from July 1, 2018 through June 30, 2019)(hereinafter the “2018 Class”);
- (3) The third class consists of all taxpayers within the City and the City of Port Wentworth Fire Protection District similarly situated who were assessed and paid Fire Fees in 2019 (from July 1, 2019 through June 30, 2020)(hereinafter the “2019 Class”);
- (4) The fourth class consists of all taxpayers within the City and the City of Port Wentworth Fire Protection District similarly situated who were assessed and paid Fire Fees in 2020 (from July 1, 2020 through June 30, 2021)(hereinafter the “2020 Class”);
- (5) The fifth class consists of all taxpayers within the City and the City of Port Wentworth Fire Protection District similarly situated who were assessed and paid Fire Fees in 2021(from July 1, 2021 through June 30, 2022)(hereinafter the “2021 Class”);

- (6) The sixth class consists of all taxpayers within the City and the City of Port Wentworth Fire Protection District similarly situated who were assessed and paid Fire Fees in 2022 (from July 1, 2022 through June 30, 2023) (hereinafter the “2022 Class”);
- (7) The seventh class consists of all taxpayers within the City and the City of Port Wentworth Fire Protection District similarly situated who were assessed and paid Fire Fees in 2023 (from July 1, 2023 through June 30, 2024) (hereinafter the “2023 Class”);
- and
- (8) The eighth class consists of all taxpayers within the City and the City of Port Wentworth Fire Protection District similarly situated who were assessed and paid Fire Fees in 2024 (from July 1, 2024 through the date of execution of the Order and Judgment) (hereinafter the “2024 Class”)

The “2017 Class”, “2018 Class”, the “2019 Class”, the “2020 Class”, the “2021 Class”, the “2022 Class”, the “2023 Class”, and the “2024 Class” are collectively referred to as the “Refund Classes”.

The Court should certify these Resolution Classes. Indeed, courts have certified similar classes in other tax refund matters. See e.g., Coleman v. Glynn County, Superior Court of Glynn County, CE12-01785-063, CE13-01480-063; and CE14-00750-063; Altamaha Bluff, LLC, et al. v. Thomas, et al., Superior Court of Wayne County, 14-CV-0376; Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of the City of Savannah, Civil Action No. SPCV20-00767-MO, Superior Court of Chatham County; Bailey v. McIntosh County, Georgia, Superior Court of McIntosh County, Civil Action No. SUV2021000009; and Robert Anderson v. Chatham County, Superior Court of Chatham County, SPCV21-01165-CO.<sup>3</sup> See also UNUM Life Ins. Co.

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<sup>3</sup> In addition to the arguments in support of certification of the Resolution Classes set forth herein, Named Plaintiff also incorporates the arguments set forth in its Memorandum of Law in Support of Motion to Certify Suit as Class Action filed on March 25, 2024 as if fully set forth herein.

of Am. v. Crutchfield, 256 Ga. App. 582, 582-583, 568 S.E.2d 767, 768-769 (2002) (“Certification of a class action is a matter of discretion with the trial judge, and, absent abuse of that discretion, we will not disturb the trial court’s decision.”).

**1. The Resolution Classes satisfy the requirements of O.C.G.A. §9-11-23(a).**

The Resolution Classes satisfy the four prerequisites under O.C.G.A. §9-11-23(a) for class certification: (1) numerosity; (2) commonality; (3) typicality; and (4) adequacy of representation. See O.C.G.A. §9-11-23(a)(1)-(4). See also Endochoice Holdings, 351 Ga. App. at 215; Liberty Lending Servs. v. Canada, 293 Ga. App. 731, 735-36, 668 S.E.2d 3 (2008).

**i. Numerosity**

Under Georgia law, there is no minimum number of class members required to meet the requirements of O.C.G.A. §9-11-23(a)(1). See Bible, 833 S.E.2d at 543. Named Plaintiff needs only establish that joinder is impracticable through some evidence or reasonable estimate of the number of purported prospective class members. See Brenntag Mid South, Inc., v. Smart, 308 Ga. App. 899, 710 S.E.2d 569 (2011). The “impracticability of joinder is generally presumed if the class includes more than 40 members.” American Debt Foundation, Inc. v. Hodzic, 312 Ga. App. 806, 809, 720 S.E.2d 283 (2011). See also Cox v. Am. Cast Iron Pipe Co., 784 F.2d 1546, 1553 (11<sup>th</sup> Cir. 1986) (“[W]hile there is no fixed numerosity rule, generally less than twenty-one is inadequate, more than forty adequate, with numbers between varying according to other factors.”).

The total number of Resolution Class Members for the proposed class exceeds 200 members for each tax year at issue. See Ex. A, proposed Judgment, Exhibit 1. And upon information and belief, because many, if not most, of the prospective class members are entitled to refunds for multiple years, the total number of prospective class members is even higher. Thus, the numerosity requirement is satisfied.

**ii. Commonality**

Questions of law and fact common to the Named Plaintiff and Members of the Resolution Classes predominate over any individual questions thus satisfying the commonality requirement. A class action is authorized if the members of the class share a common right and common questions of law or fact predominate over individual questions of law or fact. See Fortis Ins. Co. v. Kahn, 299 Ga. App. 319, 322, 683 S.E.2d 4 (2009). Here, the outcome of the litigation turns on one common legal issue applying to the Named Plaintiff and to all Members of the Resolution Classes – whether the City failed to comply with Georgia law in assessing and collecting the Fire Fees. Moreover, because the City assessed the Fire Fee in the same manner on all taxpayers, the resolution of that common legal issue of whether the Class Members are also entitled to refunds. The uniform failure to comply with Georgia law in assessing the Fire Fees indicates that common issues of fact as to Named Plaintiff and the prospective class members are substantial and predominate over any individual claims.

**iii. Typicality**

The Named Plaintiff’s claims are identical to the claims of the prospective class members, satisfying the typicality requirement. The outcome of this litigation for Named Plaintiff and calculation of any refund or application of any remedy would also uniformly apply to all prospective members of the Resolution Classes.

The typicality requirement under O.C.G.A. §9-11-23(a) is satisfied upon a showing that the claims of the Named Plaintiff are typical of the claims of the members of the classes. The Georgia Court of Appeals recently stated that the typicality test is not demanding and “centers on whether other members have the same or similar injury, whether the action is based on conduct which is not unique to the named class plaintiffs, and whether other class members have been

injured by the same course of conduct.” Bible, 833 S.E.2d at 544 (internal citations omitted). Importantly, the typicality requirement “may be satisfied even though varying fact patterns support the claims or defenses of individual class members, or there is a disparity in the damages claimed by the representative parties and the other members of the class, so long as the claims or defenses of the class and the class representatives arise from the same events, practice, or conduct and are based on the same legal theories.” Morris, et al. v. PHH Mortgage Corp., et al., 2022 WL 18859412 (S.D. Fla. Dec. 22, 2022) (internal citations and punctuation omitted).

#### **iv. Adequacy of Representation**

Named Plaintiff will adequately represent the interests of the Members of the Resolution Classes and has no interests divergent from those of the Members of the Resolution Class. Moreover, Named Plaintiff is represented by experienced and competent class counsel. Consequently, the adequate representation requirement is satisfied.

The facts of this case satisfy the adequacy of representation requirement. First, lead counsel for Named Plaintiff and the purported class has extensive experience in class action litigation generally and refund class action litigation specifically. See Ex. B, Roberts Aff. at ¶¶6-8. Counsel specializes in property tax law and appeals having handled tax appeals and refund matters for thousands of parcels in over 60 counties in the State of Georgia as Florida, Virginia, Alabama and North Carolina at the administrative, trial court, and appellate court levels. Id. at ¶7.

Second, Named Plaintiff’s interest in this action is the same as the prospective members of the Resolution Classes. Named Plaintiff does not stand to benefit under any circumstances where the prospective members of the Resolution Classes he represents would not also benefit for the same reasons.

**2. Class Certification is proper under O.C.G.A. §9-11-23(b)(1), (2) and (3).**

Once the prerequisites for class certification have been satisfied, the Court must determine whether the proposed action satisfies one of the three categories set forth under 9-11-23(b). Here, certification is proper under O.C.G.A. § 9-11-23(b)(1) and (3).

**i. Certification is appropriate under O.C.G.A. §9-11-23(b)(1).**

Certification is proper under O.C.G.A. § 9-11-23(b)(1). Certification is proper if:

[t]he prosecution of separate actions by or against individual members of the class would create a risk of [i]nconsistent or varying adjudications with respect to individual members of the class which would establish incompatible standards of conduct for the party opposing the class or [a]djudications with respect to individual members of the class which would as a practical matter be dispositive of the interests of the other members not parties to the adjudications or substantially impair or impede their ability to protect their interests.

O.C.G.A. § 9-11-23(b)(1).

Particularly significant to this litigation, the United States Supreme Court in Amchem Products, Inc. v. Windsor held that Federal Rule of Civil Procedure 23(b)(1)(B) “takes in cases where the party is obliged by law to treat the members of the class alike” such as “a government imposing a tax.” 521 U.S. 591, 614 (1997). Here, prosecution or the lack of prosecution of separate actions by prospective members of the Resolution Classes would create the risk of inconsistent or varying treatment and adjudication among the class as a whole.

Moreover, because of the relatively small amount of refund owed per class member compared to the cost of litigation, it is unlikely that other property owners would pursue refunds of erroneously assessed taxes. Such a practical impediment would result in the refund of taxes to Named Plaintiff and the members of the Resolution Classes pursuing their own actions while other prospective class members who present the same factual and legal issues would not. Even if

Named Plaintiff prevails, in the absence of class certification there is no mechanism requiring the City to refund taxes to other Members of the Resolution Classes.

**ii. Certification is appropriate under O.C.G.A. §9-11-23(b)(2).**

Certification is appropriate under O.C.G.A. 9-11-23(b)(2). A class should be certified under (b)(2) if “the party opposing the class has acted or refused to act on grounds generally applicable to the class, thereby making appropriate final injunctive relief or corresponding declaratory relief with respect to the class as a whole.” O.C.G.A. 9-11-23(b)(2). Overall, the City has acted in manner generally applicable to the prospective class members in the assessment, billing and collection of illegal taxes in the form of Fire Fees in violation of the Georgia Constitution and Georgia law.

**iii. Certification is appropriate under O.C.G.A. §9-11-23(b)(3).**

Class certification is proper under O.C.G.A. 9-11-23(b)(3) as questions of law and fact common to the Members of the Resolution Classes predominate over individual issues and a class action is superior to other methods of adjudication. O.C.G.A. § 9-11-23(b)(3).

**a. Questions of law and fact common to the classes predominate over any questions affecting only individual members.**

A plaintiff may satisfy the predominance requirement by showing that “issues subject to class-wide proof predominate over issues requiring proof that is unique to the individual prospective class members.” Brenntag Mid South, Inc., 308 Ga. App. at 906 citing In re Tri-State Crematory Litigation, 215 F.R.D. 660 (N.D. Ga. 2003). “Where the Defendant’s liability can be determined on a class-wide basis because . . . of a single course of conduct which is identical for each of the plaintiffs, a class action may be the best suited vehicle to resolve such a controversy.” Id. (quoting Sterling v. Velsicol Chemical Corp., 855 F.2d 1188, 1197 (6<sup>th</sup> Cir. 1988)). See also Bible, 833 S.E.2d at 542.

In the instant action, liability can be determined on a class wide basis. If the Fire Fee assessed and collected from Named Plaintiff was an illegal tax based on the Georgia Constitution and Georgia law, then the same is true for Members of the Resolution Classes.

The Georgia Supreme Court has held that class actions can be brought for tax refunds and for refunds under O.C.G.A. § 48-5-380 in particular. City of Atlanta v. Barnes, 276 Ga. 449, 451-452, 578 S.E.2d 110 (2003) (“Barnes I”) (superseded by statute on other grounds in Sawnee Electrical Membership Corp. v. Georgia Dept. of Revenue, 279 Ga. 22, 603 S.E.2d 611 (2005)). In Barnes, Named Plaintiff sought a refund of taxes based on an allegedly unlawful occupation tax which was certified as to all taxpayers who had been subjected to the tax within the period allowed by O.C.G.A. § 48-5-380. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4 (2006) (“Barnes II”). The Barnes II court writes:

[i]n our prior opinion, however, we held that OCGA § 48-5-380 does not ‘provide for the form of action to be utilized. By participating as a plaintiff in a class action that includes a claim for a tax refund, a taxpayer is unquestionably bringing an action for a refund, which is what the statute permits.’ Barnes I, supra at 452(3), 578 S.E.2d 110. Compare Sawnee Elec. Membership Corp. v. Ga. Dept. of Revenue, 279 Ga. 22, 25(3) fn. 1, 608 S.E.2d 611 (2005) (former OCGA § 48-2-35(b)(5), now designated subsection (c)(5), **superseded Barnes I only as to refund claims against the State**).

Id. at 257 (emphasis added).

After Barnes II the Georgia Court of Appeals had the opportunity to analyze the ability to maintain a class action for refund under O.C.G.A. §48-5-380 in Glynn County v. Coleman, et al, 334 Ga. App. 559, 779 S.E.2d 753 (2015). The Coleman court held that “[b]ased upon Barnes II and the General Assembly’s failure to preclude class actions under O.C.G.A. §48-5-380 following the Supreme Court’s decision in Barnes I, we conclude that a class action for a tax refund can be maintained under O.C.G.A. §48-5-380.” Coleman, 334 Ga. App. at 564.

Similar to Barnes I and Coleman, here, Named Plaintiff seeks certification of a class that has been uniformly subjected to the assessment of Fire Fees and the voluntary or involuntary payment of Fire Fees based on the City's failure to comply with the Georgia Constitution and Georgia law. Accordingly, common issues predominate. See also Mary A. Bailey v. McIntosh County, Georgia, Superior Court of McIntosh City, Civil Action No. SUV2021000009 (May 5, 2022) (Court found common issues predominate).

**b. A class action is the superior method for resolving the claims of the Members of the Resolution Classes.**

In order to determine whether a class action is the superior method, the court must balance the merits of a class action against alternative methods of adjudication.<sup>4</sup> Brenntag, at 906. Factors to be considered include:

(A) [t]he interest of members of the class in individually controlling the prosecution or defense of separate actions; (B) [t]he extent and nature of any litigation concerning the controversy already commenced by or against members of the class; (C) [t]he desirability or undesirability of concentrating the litigation of the claims in the particular forum; and (D) [t]he difficulties likely to be encountered in the management of a class action.

O.C.G.A. § 9-11-23(b)(3).

These factors weigh in favor of class certification. Given the common set of facts and legal issues presented by the claims of Named Plaintiff and the Members of the Resolution Classes, no legitimate interest exists for the Members of the Resolution Classes to individually control separate actions. See Sacred Heart Health Systems, Inc. v. Humana Military Healthcare Services, Inc., 601

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<sup>4</sup> For completeness the analysis of a class action being a superior method for resolving the instant claims of the Class Members is included here. However, since the Resolution, if approved, would obviate the need to a trial, the Court need not consider the manageability of a potential trial in its analysis of deciding whether to certify the Resolution Classes. See Amchem Products, Inc., 521 U.S. at 620.

F.3d 1159, 1184 (11th Cir. 2010) (when common issues predominate over individual issues a class action is the more desirable vehicle).

No other litigation concerning this controversy has been commenced by Named Plaintiff or the Members of the Resolution Classes. As the Fire Fees at issue were paid to the City, it is the natural and only appropriate venue for the action. Finally, given the readily available records of the City necessary to identify the class and the location of all the Members of the Resolution Classes and the overarching legal issues requiring resolution by the Court, the instant action presents a straight forward easily managed class action.

Here, the facts and claims presented are uniquely appropriate for class certification. These refund claims, would not be economical to pursue outside of the class framework. Moreover, the number of claims if pursued by all Members of the Resolution Classes would over two hundred for each tax year at issue burdening the Superior Court of Chatham County. See Schorr v. Countrywide Home Loans, Inc., 287 Ga. 570, 572, 697 S.E.2d 827 (2010) (“[T]he modern class action is designed to avoid, rather than encourage, unnecessary filing of repetitious papers and motion.”). (Citations and punctuation omitted).

### **C. The Proposed Notice Program Should be Approved**

O.C.G.A. § 9-11-23(e) provides “notice of the proposed ... compromise shall be given to all members of the class in such manner as the court directs.” Due process likewise requires that class members be given notice and an opportunity to be heard. See Phillips Petroleum v. Shutts, 472 U.S. 797, 812 (1985). “To satisfy due process requirements, the notice must be the best practicable, reasonably calculated, under all the circumstances, to apprise interested parties of the pendency of the action and afford them an opportunity to present their objections.” Morgan v. Public Storage, 301 F. Supp.3d 1237, 1261 (S.D. Fla. 2016) (internal citation and punctuation

omitted). As the Morgan Court explained, “best practicable” notice does not require that every class member actually receive notice. “The relevant question is not whether every absent class member actually receives notice, but whether the notice that the court orders is reasonably calculated to reach the absent members. The fact that some class members may not actually receive timely notice does not render the notice inadequate as long as the class as a whole had adequate notice.” Id. (Internal citation and punctuation omitted).

The method and manner of the notice process is “left to the discretion of the court subject only to the broad ‘reasonableness’ standards imposed by due process.” Grunin v. Int’l House of Pancakes, 513 F.2d 114, 121 (8<sup>th</sup> Cir. 1975), cert. denied, 423 U.S. 864 (1975); see also O.C.G.A. §9-11-23(e). There is no single way in which the notice must be transmitted. However, “mail is the preferred means for notifying identified members of a class.” Newberg on Class Actions, §8:28 (5<sup>th</sup> ed. 2013). Mail is sufficient when the class members are known. Wright & A. Miller, Federal Practice and Procedure, §1797.6 (3<sup>rd</sup> ed. 2005).

Therefore, as part of the notice program, the Parties propose to individually notify each Member of the Resolution Classes via the U.S. Postal Service at the last known address as determined from the City’s business records and the records of the Port Wentworth City Tax Commissioner. This is the Full Notice proposed by the Parties. The Parties believe that in providing notice in this manner they will give actual, individual notice to every taxpayer who can be located that may be entitled to a refund under the issues raised in this Lawsuit.

The Full Notice is written in plain English; describes the Lawsuit, the claims that were raised and the terms of the proposed Resolution. The Full Notice also informs the Members of the Resolution Classes about the deadlines and their rights to object and instructions for doing so. It also informs the Members of the Resolution Classes that Class Counsel will apply to the Court for

an award of attorney's fees not to exceed 40% of the Aggregate Refund Fund and for a service award for Named Plaintiff and about the final fairness hearing and their right to appear. Finally, the Full Notice provides instructions on how the Members of the Resolution Classes can obtain more information about the Lawsuit and the Resolution if they desire to do so. See Ex. C, Full Notice.

In addition to this actual, individual notice, the City will place a Fire Fee Resolution Webpage on its website. This is the Fire Fee Resolution Webpage proposed by the Parties. On the Fire Fee Resolution Webpage the Members of the Resolution Class will be able to view and download selected copies of pleadings, orders and documents related to the Resolution.

Finally, a Publication Notice will be placed in The Savannah Morning News containing information about the Lawsuit and directing the Members of the Resolution Classes to the Fire Fee Resolution Webpage. This is the Publication Notice proposed by the Parties. See Exhibit D, Publication Notice.

This notice program clearly satisfies the requirements of O.C.G.A. § 9-11-23 as well as due process. Therefore, the Court should approve the proposed notice program and direct that the notices be sent out to the Members of the Resolution Classes. See e.g., Holman v. Student Loan Xpress, Inc., 2009 WL 4015573, at \*6 (M.D. Fla. November 19, 2009) (approving notice by first class mail to most recent known address).

#### **D. Claim Forms and Forms to be Used in the Administration of the Resolution**

The Parties seek Court approval for five (5) claim forms that will be used in the claim administration for this Resolution.

**1. Members of the Resolution Classes Who No Longer Own the Property**

The first claim form will be used for Resolution Class Members who no longer own the property for which the refund is due i.e., the Category 2 Class Members as defined in the proposed Judgment. A copy of the Claim Form for Category 2 Class Members is attached as Exhibit “E”. The Parties respectfully request that the Claim Form for Category 2 Class Members be approved for use in the administration of this Resolution.

**2. Missing Resolution Class Member**

The second claim form will be used for taxpayers who believe that they are entitled to a refund but are not listed as a Resolution Class Member. A copy of the Claim Form for Missing Class Member is attached as Exhibit “F”. The Parties respectfully request that the Claim Form for Missing Class Member be approved for use in the administration of this Resolution.

**3. Objection Form for Class Member**

Under the proposed Judgment the City and the individual taxpayers have the right to object to the calculation of any individual refund calculations made by the Administrators. See Ex. A, proposed Judgment, Section G. A copy of the proposed Objection Form for Class Member is attached hereto as Exhibit “G”. The Parties respectfully request that the Objection Form for Class Member be approved for use in the administration of the Resolution.

**4. Address Update**

The fourth claim form is for a Class Member to provide the Administrators with an updated address. A copy of the proposed Address Update Form is attached hereto as Exhibit “H”, The Parties respectfully request that the Address Update Form be approved for use in the administration of the Resolution.

## **5. Notice of Completion**

Under the proposed Judgment the Grange Investments QSF Administrator shall file a notice of completion of administration (“Notice of Completion”) with the Court within thirty (30) days of completion of the administration and return of any remaining funds from the Aggregate Refund Fund Account to the City. See Ex. A, proposed Judgment, Section J. A copy of the proposed Notice of Completion is attached hereto as Exhibit “I”. The Parties respectfully request that the Notice of Completion be approved for use in the administration of the Resolution.

## **CONCLUSION**

For the reasons set forth herein, Named Plaintiff requests that the Court grant this Unopposed Motion to (1) preliminarily approve the proposed Resolution; (2) certify the proposed Resolution Classes; (3) designate Named Plaintiff as Class Representative; (4) designate Roberts Tate, LLC and Manly Shipley, LLC as Class Counsel; (5) approve the notice program; (6) approve certain forms to be used in the administration of the Resolution; and (7) schedule the final approval hearing.

Respectfully submitted this the 27th day of February, 2025.

ROBERTS TATE, LLC

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ATTORNEYS FOR NAMED PLAINTIFF

I HAVE READ THIS MOTION AND SUPPORTING MEMORANDUM OF LAW CAREFULLY AND FULLY UNDERSTAND AND DO NOT OPPOSE THE ENTRY OF AN ORDER ON THE MOTION ON BEHALF OF DEFENDANT.

OLIVER MANER LLP

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ROBICHAUX LAW FIRM

/s/ Scott C. Robichaux

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ATTORNEYS FOR DEFENDANT

# Exhibit “A”



of the property not based upon the square footage of commercial and industrial structures. See Hutchins, et la. v. Howard, et al., 211 Ga. 830, 89 S.E. 2d 183, 186 (1955) (“Taxation on all real and tangible personal property subject to be taxed is required to be ad valorem – that is, according to value, and the requirement in the Constitution that the rule of taxation shall be uniform, means that all kinds of property of the same class not absolutely exempt must be taxed alike, by the same standard of valuation, equally with other taxable property of the same class, and coextensively with the territory to which it applies; meaning the territory from which the given tax, as a whole, is to be drawn.”).

Specifically, and as alleged in the Complaint as amended, the Court finds the following:

1) The Fire Fee is a means for the government to raise general revenue based on the taxpayer’s ability to pay, specifically based on ownership of property, without regard to the direct benefit that may inure to the payer or to the property taxed;

2) The Fire Fee is mandatory;

3) The Fire Fee is not related to the payer’s contribution to the burden on the government;

4) The Fire Fee does not result in a special benefit to the payer different from those to who the charge does not apply; and

5) The Fire Fee is not calculated in a manner whereby the payer is reasonably paying for services rendered or to be rendered.

Therefore, from 2017 through and including fiscal year 2024, the Fire Fee is an illegal tax not authorized by the Georgia Constitution or by Georgia law.

THEREFORE, IT IS ORDERED as follows:

**A. Class Certification**

Named Plaintiff and Defendant hereby stipulate to the certification of seven (7) classes pursuant to O.C.G.A. § 9-11-23(b)(1) and O.C.G.A. § 9-11-23(b)(2) and the Court finds that such certification is appropriate. The classes consist of the following:

- (1) The first class consists of all property owners similarly situated who were assessed and paid Fire Fees for 2017 on or after February 27, 2018 (from February 27, 2018 through June 30, 2018) (hereinafter the “2017 Class”);
- (2) The second class consists of all property owners similarly situated who, like Named Plaintiff, were assessed and paid Fire Fees in 2018 (from July 1, 2018 through June 30, 2019) (hereinafter the “2018 Class”);
- (3) The third class consists of all property owners similarly situated who, like Named Plaintiff, were assessed and paid Fire Fees in 2019 (from July 1, 2019 through June 30, 2020) (hereinafter the “2019 Class”);
- (4) The fourth class consists of all property owners similarly situated who, like Named Plaintiff, were assessed and paid Fire Fees in 2020 (from July 1, 2020 through June 30, 2021) (hereinafter the “2020 Class”);
- (5) The fifth class consists of all property owners similarly situated who, like Named Plaintiff, were assessed and paid Fire Fees in 2021 (from July 1, 2021 through June 30, 2022) (hereinafter the “2021 Class”);
- (6) The sixth class consists of all property owners similarly situated who were assessed and paid Fire Fees in 2022 (from July 1, 2022 through June 30, 2023) (hereinafter the “2022 Class”);

(7) The seventh class consists of all property owners similarly situated who were assessed and paid Fire Fees in 2023 (from July 1, 2023 through June 30, 2024) (hereinafter the “2023 Class”); and

(8) The seventh class consists of all property owners similarly situated who were assessed and paid Fire Fees in 2024 (from July 1, 2024 through the date of execution of this Order and Judgment) (hereinafter the “2024 Class”).

The “2017 Class”, the “2018 Class”, the “2019 Class”, the “2020 Class”, the “2021 Class”, the “2022 Class”, the “2023 Class” and the “2024 Class” are collectively referred to as the “Refund Classes”.

The Court specifically finds that class certification is appropriate because:

- 1) The potential class members are so numerous that joinder of all members is impractical, satisfying the requirements of O.C.G.A. § 9-11-23(a)(1);
- 2) There are questions of law or fact common to each class member, satisfying the requirements of O.C.G.A. § 9-11-23(a)(2);
- 3) The claims of the representative party are typical of the claims of Class Members, satisfying the requirements of O.C.G.A. § 9-11-23(a)(3);
- 4) Class Representative will fairly and adequately protect the interests of the Class Members, satisfying the requirements of O.C.G.A. § 9-11-23(a)(4);
- 5) Certification of the Refund Classes is appropriate under O.C.G.A. § 9-11-23(b)(1) as the prosecution of separate actions by or against individual Class Members would create a risk of inconsistent or varying adjudications with respect to individual Class Members which would establish incompatible standards of conduct for the party opposing the class or adjudications with respect to individual

Class Members which would as a practical matter be dispositive of the interests of the other members not parties to the adjudications or substantially impair or impede their ability to protect their interests;

- 6) Certification of the class is appropriate under O.C.G.A. § 9-11-23(b)(2) as Defendant opposing class members has acted or refused to act on grounds generally applicable to each class member, thereby making appropriate final injunctive relief or corresponding declaratory relief with respect to members of the class;<sup>2</sup>
- 7) The law firms of Roberts Tate, LLC and Manly Shipley, LLP will fairly and adequately represent the interests of the Refund Classes as Class Counsel; and
- 8) The action is manageable as a class action.

Plaintiff Grange Investments, LLC shall serve as class representative for the Refund Classes as defined herein.

The law firms of Roberts Tate, LLC and Manly Shipley, LLP are appointed as Class Counsel for the Refund Classes certified herein.

**B. Judgment on the Aggregate Refund Amount**

The Court hereby approves and enters judgment pursuant to the Refund Statute in favor of Named Plaintiff in the amount of \$1,900,000.00. An aggregate refund fund shall be established in the amount of One Million Nine Hundred Thousand and No/100 Dollars (\$1,900,000.00) (hereinafter the “Aggregate Refund Fund”) to pay refunds to the Refund Classes.

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<sup>2</sup> Additionally, while the Court has elected to only certify the Refund Classes under 9-11-23(b)(1) and 9-11-23(b)(2), the Court also finds that certification under 9-11-23(b)(3) would be appropriate as questions of law or fact common to the members of the Refund Classes predominate over questions affecting only individual members, satisfying the requirements of O.C.G.A. § 9-11-23(b)(3) and a class action is superior to other methods available for the fair and efficient adjudication of this controversy satisfying the requirements of O.C.G.A. § 9-11-23(b)(3).

Defendant shall pay the Aggregate Refund Fund via ACH payment, if possible, as follows:

- (1) \$633,333.34 on or before July 1, 2025, consistent with the Final Approval Order as defined herein (the “Initial Refund Fund Payment”); and
- (2) \$633,333.33 on or before July 1, 2026, consistent with the Final Approval Order as defined herein (the “Second Aggregate Refund Fund Payment”); and
- (3) \$633,333.33 on or before July 1, 2027, consistent with the Final Approval Order as defined herein (the “Final Aggregate Refund Fund Payment”).

In the event that Defendant fails to make the payments into the Aggregate Refund Fund as provided above, post judgment interest shall accrue at the rate of 7.0% per annum as set by O.C.G.A. § 7-4-2(a)(1)(A) on said amount until paid in full.

The Aggregate Refund Fund shall be the sole source used to pay: (i) all refunds and any interest owed to Class Members as set forth herein (the “Class Refunds”); (ii) Plaintiff’s Counsel for attorneys’ fees and expenses as set forth herein and as approved by the Court; (iii) Class Representative Service Payment as set forth herein and as approved by the Court; and (iv) the costs of administering the Aggregate Refund Fund including the cost and expenses of the Administrator and the costs of notice to the Class Members as described herein, the costs and expenses of the Special Master, and the direct costs and expenses for the distribution and mailing of refunds to Class Members.

The Aggregate Refund Fund shall be paid to a Qualified Settlement Fund under Section 468B of the Internal Revenue Code to be identified and established prior to and to be specified in the Final Order (the “Grange QSF”) to carry out the payment of approved Fees and Expenses of Class Counsel and the Class Representative Service Payment set forth in Section F and the Refund Payment Process set forth in Section K herein. The Final Order will appoint Terry D. Turner, Jr.

of Gentle Turner & Benson, LLC, 501 Riverchase Parkway East, Suite 100, Hoover, Alabama 35244 as administrator of the Grange QSF (the “Grange QSF Administrator”). The QSF Administrator will be paid a flat fee of \$30,000.00. The costs of the Grange QSF Administrator shall be paid from the Aggregate Refund Fund. The Aggregate Refund Fund shall be deposited into an interest-bearing bank account (the “Aggregate Refund Fund Account”) established by the Grange QSF Administrator. The Aggregate Refund Fund Account shall have a unique Taxpayer Identifier Number.

The Grange QSF Administrator shall act as a fiduciary with respect to the handling, management and distribution of the Aggregate Refund Fund.

Except as set forth above, the costs of administering the Class Refunds shall not include any costs incurred by Defendant related to the webpage used for notification of Class Members or time devoted by employees of Defendant to fulfilling the terms of this Judgment. The Aggregate Refund Fund shall be the sole and exclusive source for payment of the Class Refunds and fees and expenses and payment in full of the amount of the Aggregate Refund Fund owed by Defendant shall be in sole satisfaction of all claims against Defendant.

**C. Appointment of Administrator**

Terry D. Turner, Jr. of Gentle Turner & Benson, LLC, 501 Riverchase Parkway East, Suite 100, Hoover, Alabama 35244 is appointed Administrator to identify Class Members (hereinafter referred to as the “Administrator”) entitled to refunds based on the City of Port Wentworth’s databases, records and resources, and to calculate the individual refund amounts, if any, due each Class Member. The Administrator is to be given full access to the records of the City of Port Wentworth. In the event that Terry Turner cannot serve, a substitute Administrator consented to by the Parties shall be appointed.

The Administrator's fees will be paid from the Aggregate Refund Fund. The Administrator will be paid the hourly rate of \$120 per hour for his services and \$80 per hour for administrative personnel hired to assist. Upon completion of the Administrator's work the Administrator shall submit an accounting of all charges and expenses to Named Plaintiff's Counsel and Defendant's Counsel at least fifteen (15) days prior to submission of such charges and expenses to the Grange QSF Administrator for payment. Named Plaintiff's Counsel and Defendant's Counsel shall notify the Administrator of any objections to the charges and expenses within five (5) days of receipt. The Grange QSF Administrator will pay the Administrator's charges and expenses within ten (10) days of submission provided there are no unresolved objections. Any unresolved objections shall be submitted to the Special Master as set forth below for resolution and whose decision shall be binding.

**D. Preliminary Approval of Order and Judgment, Notification of Class and Objection Procedure**

Named Plaintiff shall promptly move the Court for an Order granting preliminary approval of this Order and Judgment (the "Preliminary Approval Order"). The proposed Preliminary Approval Order that will be attached to the motion and shall be in a form from Named Plaintiff's Counsel and not opposed by Defendant's Counsel. The Motion for Preliminary Approval shall request that the Court: (i) approve this Order and Judgment as set forth herein as being within the range of fair, adequate and reasonable; (ii) certify the proposed Refund Classes and appoint Class Counsel and the Class Representative; (iii) approve the Notice program as overviewed herein and as set forth in more detail in the Motion for Preliminary Approval including the form and content of the Notices which will be attached to the Motion for Preliminary Approval; and (iv) schedule a Final Approval hearing for a time and date mutually convenient for the Court, Named Plaintiff's Counsel and Defendant's Counsel, at which time the Court will conduct an inquiry into the fairness

of the Order and Judgment, determine whether it was made in good faith, finally certify the Refund Classes, and determine whether to approve the Order and Judgment and Named Plaintiff's Counsel's application for attorneys' fees, service award to class representative, costs and expenses (the "Final Approval Hearing").

Notice of the Order and Judgment shall be sent to those set forth in Exhibit A. Those set forth in Exhibit A are potential Class Members.

The proposed notice to the Class Members shall include, among other information; a description of the material terms of the Order and Judgment; a description of the administration process; the timing of the calculation of individual refund amounts; a date by which the Class Members may object to the fee, service award and expense motion; a date by which the Class Members may object to the calculation of individual refund amounts; the address of the webpage contained on the City of Port Wentworth's website where Class Members may access this Order and Judgment and other related documents and information; the date that the Final Approval Hearing will occur; and the procedure for the Class Members to object (the "Notice"). A form of Notice to be sent to the Class will be submitted to the Court as an exhibit to the Motion for Preliminary Approval. Notice will be provided by U.S. Mail to the last known address for each taxpayer who paid the Fire Fee from February 27, 2018 through the date of execution of this Order and Judgment. An advertisement will be placed in The Savannah Morning News containing the information provided in the Notice and directing the taxpayers to the webpage on the City's website.

Objections to the Order and Judgment or to the Fee Petition and Service Award (as described in Section E) must be mailed to the Clerk of Court, Named Plaintiff's Counsel and Defendant's Counsel. For an objection to be considered by the Court, the objection must be

received by the Court, Named Plaintiff's Counsel and Defendant's Counsel at least ten (10) days prior to the Final Approval Hearing. For an objection to be considered by the Court, the objection must also set forth:

- a. The name of the Lawsuit;
- b. The objector's full name, address and telephone number;
- c. An explanation of the basis upon which the objector claims to be a Class Member;
- d. All grounds for the objection, accompanied by any legal support for the objection known to the objector or the objector's counsel;
- e. The number of times the objector has objected to a class action settlement within the five (5) years preceding the date on which the objector files the objection, the caption of each case in which the objector has made such objection, and a copy of any orders or opinions to or ruling upon the objector's prior such objections that were issued by any court in each listed case;
- f. The identity of all counsel who represented the objector, including any former or current counsel who may be entitled to any compensation for any reason related to the objection to the Judgment or to Fee Petition, and Service Award;
- g. The number of times the objector counsel and/or counsel's law firm have objected to a class action settlement within the last five (5) years preceding the date the objector files the objection, the caption of each case in which the counsel or the firm has made such objection, and a copy of any order or opinions related to or

ruling upon counsel or the firm's prior such objections that were issued by any court in each listed case;

- h. Any and all agreements that relate to the objection or the process of objecting – whether written or verbal – between the objector or objector's counsel and any other person or entity;
- i. The identity of all counsel representing the objector who will appear at the Final Approval Hearing;
- j. A list of all persons which will be called to testify at the Final Approval Hearing in support of the objection;
- k. A statement confirming whether the objector intends to personally appear and/or testify at the Final Approval Hearing; and
- l. The objector's signature (an attorney's signature is not sufficient).

The Court, in its discretion, may determine which, if any, Class Member(s) who objected and who requested to appear at the Final Approval Hearing will be entitled to appear and be heard. Any Class Member who fails to object in the manner set forth in this Section shall be deemed to have forever waived his or her objections and forfeit any and all rights the Class Member may otherwise have to appear separately and/or to object, and shall be bound by all the terms of this Order and Judgment and by all proceedings, orders and judgments in the Lawsuit.

**E. Fees and Expenses**

Class Counsel intends to file a motion for attorney's fees and expenses to be awarded as well as a motion for a class service payment to the Class Representative at least twenty (20) days

prior to the Final Approval Hearing. Class Counsel intends to seek the payment of attorneys' fees from the Aggregate Refund Fund plus documented out of pocket costs and expenses for prosecuting this action ("Fee Petition"). Any award of attorney's fees, costs and expenses to Class Counsel shall be payable solely out of the Aggregate Refund Fund and is subject to Court approval. Defendant takes no particular position in favor or against the ultimate amount requested in such Fee Petition and intends to defer such decision to the judgment and discretion of the Court.

Additionally, Class Counsel intends to file on behalf of Class Representative a petition for class service payment from the Aggregate Refund Fund ("Class Service Petition"). Defendant takes no particular position in favor or against the ultimate amount requested in such Class Service Petition and intends to defer such decision to the judgment and discretion of the Court.

Following the date of notice to the Class as described below, the Court, if necessary, will hold a hearing (see Section F) to resolve any objections and pending motions and will determine the amount of fees and expenses to be paid to Class Counsel and fees to be paid to the Class Representative. Class Counsel's fees and expenses, Class Representative's fees and fees regarding the administration of the Aggregate Refund Fund are collectively referred to as "Fees and Expenses". Fees and Expenses are to be paid from the Aggregate Refund Fund.

The Attorney's Fees and Expenses and Service Payments shall be paid to a Qualified Settlement Fund under Section 468B of the Internal Revenue Code to be identified and established prior to and to be specified in the Final Order.

All Fees and Expenses awarded by the Court to Class Counsel shall be payable from the Initial Aggregate Refund Fund Payment and shall be paid by the Grange QSF Administrator within thirty (30) days from the date of the Court Order approving same, subject to the availability of sufficient funds in the Aggregate Refund Fund with any remaining Fees and Expenses owed to be

paid at such time as additional funds are placed into the Aggregate Refund Fund sufficient to satisfy the award of Fees and Expenses to Class Counsel. Fees and Expenses awarded to Class Counsel shall be paid notwithstanding the existence of any timely filed objections thereto, or potential for appeal therefrom, or collateral attack on the award or this Order and Judgment or any part thereof, subject to Class Counsel's obligation to make appropriate refunds or repayments to the Aggregate Refund Fund plus accrued interest at the same net rate as is earned by the Aggregate Refund Fund, if and when, as a result of any appeal and/or further proceedings on remand, or successful collateral attack, the fee or expense award is reduced or reversed.

**F. Final Approval Order and Entry of Consent Judgment**

Named Plaintiff shall file its Motion for Final Approval of Judgment, the Fee Petition and the Class Service Petition no later than seven (7) days prior to the date of the Final Approval Hearing. The Court, if necessary, will hold a hearing to resolve any objections properly submitted and enter the Judgment and award attorneys' fees and expenses and service award for Class Representative. The Motion for Final Approval of the Judgment will contain a proposed Final Order in a form from Named Plaintiff's Counsel not opposed by Defendant's Counsel. Such Final Order shall, among other things:

- a. Finally certify the Refund Classes for settlement purposes pursuant to O.C.G.A. §9-11-23(e);
- b. Determine that the Order and Judgment is fair, adequate and reasonable;
- c. Determine that the Refund Classes has been fairly and adequately represented;
- d. Determine that the Notice Provided satisfies Due Process requirements;
- e. Enter a final order and judgment giving effect to the terms of this Order and Judgment;

- f. Rule on the Fee Petition and award attorney's fees and expenses payment as may be determined to be fair, adequate, and reasonable in the discretion of the Court;
- g. Rule on the Class Service Petition and award class service payment as may be determined to be fair, adequate, and reasonable in the discretion of the Court;
- h. Bar and enjoin Named Plaintiff and all Class Members from asserting any of the Released Claims;
- i. Release Defendant and Released Parties as set forth in Section L (1);
- j. Direct payment of the Aggregate Refund Fund as provided herein; and
- k. Reserve the Court's continuing and exclusive jurisdiction over the Parties to this Order and Judgment, to administer, supervise, construe and enforce this Order and Judgment in accordance with its terms.

**G. Identification of Class Members and Calculation of Individual Refunds**

Following Final Approval of the Judgment, the Administrator is directed to identify the Classes and Class Members and determine the refunds owed. "Class Member" or "Class Members" means a member or members of the Classes. The Administrator will identify the Class Members who are entitled to refunds as follows:

The Administrator shall be given full access to the records of and full cooperation by Defendant's departments including, but not limited to, Information Technology and Finance Departments, in order to identify Class Members, confirm the identity of Class Members, obtain missing information for taxpayers who paid the Fire Fee in order to determine whether they are Class Members and to calculate the individual refunds owed to Class Members.

The Administrator will not calculate interest on the refund from the date of payment through the date of final approval of this Order and Judgment in the calculating the refund owed to each Class Member.

The resulting calculation shall be the refund to each Class Member (the “Calculated Refund”).

The identification of Class Members entitled to refunds and the amount of the individual refunds due to such Class Members is to be completed within nine (9) months of final approval of the Order and Judgment.

Upon completion of the identification of the Class Members entitled to refunds and the amount of the individual refunds due to such Class Members, the Administrator will post the list of Class Members and the calculated refund amount owed to each on the City’s website and provide notice in the Savannah Morning News.

The City and any Class Member shall have the right to object to the calculation of any individual refund calculations made by the Administrator including the City’s ability to assert any individual defenses to such individual’s entitlement to the refund or the amount thereof. Such objection shall be filed with the Special Master as defined below within forty-five (45) days of the Administrator’s notice of completion of the individual refund calculation.

Finally, the page on the City’s website will provide a claim form for any taxpayer who paid the Fire Fee not identified as a Class Member by the Administrator to submit in the event they believe they are entitled to a refund with a time limit of forty-five (45) days from the posting of the individual refund calculation on the City’s website. The Administrator shall review any such claims by additional applicant(s) and determine whether they are in fact entitled to any refund, submit his conclusions to the applicant(s) and Defendant who shall have fifteen (15) days to object

to the Administrator's findings. Any such objections shall be heard by the Special Master as defined below. The Special Master's ruling is final and binding, except as to questions of law, which are subject to review by the Judge and/or any appellate court of this state with jurisdiction over the subject matter.

Finally, the page on the City's website will provide a form for any applicant identified as a Class Member to utilize to update their address.

#### **H. Administration of the Class**

The individual Class Member refund amounts for the Fire Fees paid for each applicable refund year will be posted on a page on the City's website along with information about how a Class Member can object to individual refund amounts.

After the Administrator identifies the Class Members entitled to refunds and calculate the individual refunds amounts, the Administrator will divide the Class Members into the following categories for purposes of distributing the refunds to the Class Members:

- Class Members still owning the property for which a refund is determined to be owed (hereinafter "Category 1 Class Members").
- Class Members no longer own the property for which a refund is determined to be owed (hereinafter "Category 2 Class Members").

A claim form for collection of individual refunds for Category 2 Class Members will be submitted to the Court for approval along with the Motion for Preliminary Approval (the "Claim Form"). Additionally, a page will be created on the City's website providing the information contained in the Claim Form for the collection individual refunds.

For Category 2 Class Members, the Claim Form will be sent to what is believed to be the current mailing address with a form requiring that the taxpayer certify that he or she is the same taxpayer for which the refund has been calculated. The taxpayer shall have sixty (60) days to

return the certification. The refund shall be mailed in accordance with the timing procedures set forth below.

Rita Spalding is appointed Special Master to rule on any individual defenses or disputes in the individual refund calculation and administration process. The Special Master's decision shall be final and binding. The fees and expenses of the Special Master shall be paid from the Aggregate Refund Fund. In the event that Rita Spalding cannot serve, a substitute Special Master consented to by the Parties shall be appointed.

All Category 1 Class Members and those Category 2 Class Members who returned a properly executed Claim Form shall be the "Qualified Class Members" to whom refunds shall be paid as set forth below. The individual refund amounts shall be mailed to the Class Members in accordance with the timing procedures set forth below.

#### **I. Qualified Class Member Refunds**

Each Qualified Class Member will receive his or her pro-rata share of his or her Calculated Refund up to 100% of the total calculated refund due from the Aggregate Refund Fund, less Fees and Expenses (the "Pro-Rata Refund"). "Pro-rata" shall mean the proportion each Qualified Class Member's Calculated Refund bears to the total Aggregate Refund Fund. This percentage shall be used to calculate each Qualified Class Member's pro rata share of the Fees and Expenses to be subtracted from the Calculated Refund. Upon identification of all Qualified Class Members and determination of the Pro-Rata Refund for each and determination of all Fees and Expenses, the Aggregate Refund Fund shall be divided by the sum of the Pro-Rata Tax Refund for each Qualified Class Member. The resulting percentage shall be each Qualified Class Member's portion of the Fees and Expenses ("Pro-Rata Percentage of Fees and Expenses"). The product of the Pro-Rata Percentage of Fees and Expenses times the Fees and Expenses shall be deducted from

the sum of each Qualified Class Member's Pro-Rata Refund and the remainder shall be the amount distributed to each Qualified Class Member as set forth herein.

**J. Refund Payment Process**

Within thirty (30) days of the later of the expiration of the period for objecting to individual refund amounts or a final ruling by the Special Master on any individual refund calculation, the Administrator shall identify to the Grange QSF Administrator the amount of refund due each taxpayer and the address to which the refund is to be mailed for the Category 1 Class Members. The Grange QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the Category 1 Class Members within thirty (30) days of receipt of such notice. Within thirty (30) days following the expiration of the period to submit Claims Forms, the Administrator shall identify to the Grange QSF Administrator Category 2 Class Members who have properly filled out and returned claim forms, the amount of refund due each taxpayer and the address to which the refund is to be mailed.

Any and all checks returned or uncashed after one hundred and twenty (120) days from issuance shall be canceled by the Grange QSF Administrator (the "Expiration Date"). Following the Expiration Date, all monies remaining in the Aggregate Refund Fund after all payments have been made as outlined herein shall be returned to the City.

The Grange QSF Administrator shall maintain accurate accounting records of all deposits and payments from the Aggregate Refund Fund Account and shall provide such accounting to Named Plaintiff's Counsel and Defendant's Counsel upon request. The Grange QSF Administrator shall file a notice of completion of administration ("Notice of Completion"), the form of which shall be included in the Motion for Preliminary Approval, with the Court within

thirty (30) days of completion of the administration and return of any remaining funds from the Aggregate Refund Fund Account to the City.

**K. General Provisions**

**1. Released Claims**

Named Plaintiff and Class Members agree to release and forever discharge, and by this Agreement do, for themselves, their heirs, executors and administrators, release and forever discharge Defendant, its current and former Mayor and Councilmembers, Defendant's past, present and future parent and affiliate corporations, offices and departments, and their respective past, present and future divisions, subsidiaries, affiliates and related governmental entities and their successors, assigns, directors, officers, employees, attorneys, agents and representatives, personally and as directors, officers, employees, attorneys, agents, or representatives (collectively, the "Releasees"), of and from all manner of action and actions, causes and causes of action, sums of money, covenants, contracts, controversies, agreements, promises, damages (including, but not limited to, attorneys fees), claims and demands for the payment of taxes asserted in the Lawsuit related to or arising out of the assessment of Fire Fees as alleged in the Lawsuit from February 27, 2018 through the date of execution of this Order and Judgment whether in law or in equity (the "Released Claims").

**2. Effect of Failure to Grant Final Approval**

In the event that the Court fails to enter an Order granting Final Approval to this Order and Judgment, the Lawsuit shall resume, this Order and Judgment and any Order granted pursuant to this Order and Judgment, including but not limited to the Preliminary Approval Order shall have no res judicata or collateral estoppel effect and shall be of no force or effect, and the Parties' rights and defenses shall be restored without prejudice as if this Order and Judgment had never been

entered into unless either: (1) Named Plaintiff and Defendant agree in writing to a modification of the Order and Judgment and obtain approval of the [Amended Proposed] Judgment with such agreed to modification, or (2) Named Plaintiff and Defendant successfully obtain reversal of the decision denying entry of the Order granting Final Approval to this Order and Judgment after reconsideration or appellate review. In the event that the Court fails to enter an Order granting Final Approval of this Order and Judgment, the terms of this Order and Judgment shall not be admissible for any purposes in this action or any other action against City of Port Wentworth regarding Fire Fees.

**3. Future Fire Fee or Assessment**

This Order and Judgment does not prohibit the City to seek to collect in and after 2025 amounts for fire protection, so long as collection is in compliance with Georgia law, including Ga. Const. Art. 9, § 2, ¶ VI, “Special districts,” and the Georgia Service Delivery Strategy Act, O.C.G.A. § 36-70-20, *et seq.*, and/or Georgia or federal case law as then existing or as it may develop. By this Order and Judgment, the City does not waive the right to seek to collect in and after 2025 amounts for fire protection, so long as collection is in compliance with Georgia law, including Ga. Const. Art. 9, § 2, ¶ VI, “Special districts,” and the Georgia Service Delivery Strategy Act, O.C.G.A. § 36-70-20, *et seq.*, and/or Georgia or federal case law as then existing or as it may develop.

**4. Continuing Jurisdiction**

The Court shall retain jurisdiction over the interpretation and implementation of this Order and Judgment, as well as any matters arising out of, or related to, the interpretation or implementation of this Order and Judgment.

SO ORDERED. This \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Judge

I HAVE READ THIS Order and Judgment CAREFULLY AND FULLY UNDERSTAND AND AGREE TO SAME ON BEHALF OF ALL CLASS MEMBERS.

ROBERTS TATE, LLC

BY: \_\_\_\_\_

James L. Roberts IV  
Georgia Bar No. 608580  
[jroberts@robertstate.com](mailto:jroberts@robertstate.com)

Post Office Box 21828  
St. Simons Island, Georgia 31522  
(912) 638-5200  
(912) 638-5300 – Fax

ATTORNEYS FOR NAMED PLAINTIFF

I HAVE READ THIS Order and Judgment CAREFULLY AND FULLY UNDERSTAND AND AGREE TO SAME ON BEHALF OF ALL CLASS MEMBERS.

MANLY SHIPLEY, LLP

BY: \_\_\_\_\_

John Manly  
Georgia Bar No. 194011  
[john@manlyshipley.com](mailto:john@manlyshipley.com)  
James E. Shipley, Jr.

[jim@manlyshiple.com](mailto:jim@manlyshiple.com)  
Georgia Bar No. 116508

P.O. Box 10840  
Savannah, GA 31412  
(912) 495-5360  
(844) 362-4952 – Fax

ATTORNEYS FOR NAMED PLAINTIFF

I HAVE READ THIS Order and Judgment CAREFULLY AND FULLY UNDERSTAND AND DO NOT OPPOSE THE ENTRY OF THE SAME ON BEHALF OF DEFENDANT.

OLIVER MANER LLP

BY: \_\_\_\_\_  
Patrick T. O'Connor, Esquire  
[pto@olivermaner.com](mailto:pto@olivermaner.com)  
Patricia T. Paul, Esquire  
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P. O. Box 10186  
Savannah, GA 31412  
(912) 236-3311  
(912) 236-8725 – Fax

ROBICHAUX LAW FIRM

BY: \_\_\_\_\_  
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Georgia Bar No. 806198  
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(912) 373-7713  
[scott@robichauxlawfirm.com](mailto:scott@robichauxlawfirm.com)

ATTORNEYS FOR DEFENDANT

# Exhibit "1"

NO	ACCOUNT NUMBER	BUSINESS NAME	PHYSICAL ADDRESS	MAILING ADDRESS - VERIFIED	MAILING ADDRESS WITHIN PORT WENTWORTH	GA STATE	INSIDE CITY LIMITS
1	35-10000-01	BUILD A BRIDGE FOUNDATION	7962 HIGHWAY 21	7962 HIGHWAY 21, PORT WENTWORTH GA 31407	PORT WENTWORTH, GA 31407	GA	INSIDE
2	35-10008-01	GULF STREAM PARK PLA	114 GULFSTREAM ROAD	9 CEDAR VIEW DRIVE, SAAVANNAH GA 31410		GA	INSIDE
3	35-10009-01	CST	427 GRANGE ROAD	PO BOX 2213 SAVANNAH GA 31402		GA	INSIDE
4	35-10014-01	CIRCLE K STORES, INC	7110 HIGHWAY 21	2550 WEST TYVOLA ROAD SUITE 200, CHARLOTTE NC 28217			INSIDE
5	35-10018-01	BRASSTOWN CHILLI	60 CLIFTON BLVD	315 COMMERCIAL DRIVE SUITE 7, SAVANNAH GA 31406		GA	INSIDE
6	35-10022-01	J. STAFFORD	413 GRANGE ROAD	705 RAILROAD DRIVE, TYBEE ISLAND GA 31328-9760		GA	INSIDE
7	35-10023-01	BOYETT INSURANCE	7532 HIGHWAY 21	7532 HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE
8	35-10029-01	GUNNELS, DAVID L JR	6 NORTH COASTAL HWY	8 NORTH COASTAL HIGHWAY SUITE A PORT WENTWORTH GA 31407	PORT WENTWORTH, GA 31407	GA	INSIDE
9	35-10037-01	ADDISON, JOE (CROSSGATE)	5990 HIGHWAY 21	1613 QUEENSBURY ST, SAVANNAH GA 31406-5018		GA	INSIDE
10	35-10042-01	CORA AND TIM HOLBROOK	122 SOUTH COASTAL HIGHWAY	122 SOUTH COASTAL HIGHWAY	PORT WENTWORTH, GA 31407	GA	INSIDE
11	35-10044-01	DONALD RUSHING CONST	308 BONNYBRIDGE ROAD	PO BOX 4065 SAVANNAH GA 31407-4065		GA	INSIDE
12	35-10046-01	U DONUTS - PORT WENT	7201 HIGHWAY 21	4581 WESTON ROAD SUITE #377, WESTON FL 33331			INSIDE
13	35-10049-01	MINTY FOOD MART, INC	306 SOUTH COASTAL HIGHWAY	306 SOUTH COASTAL HIGHWAY	PORT WENTWORTH, GA 31407	GA	INSIDE
14	35-10051-01	FLASH MART LLC	7308 HIGHWAY 21	7308 HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE
15	35-10062-01	GEOGHAGAN, TONI	222 SOUTH COASTAL HIGHWA	1041 HIGHWAY 30, PORT WENTWORTH GA 31407	PORT WENTWORTH, GA 31407	GA	INSIDE
16	35-10080-01	DICKERSON, BRANDON	1220 HIGHWAY 30	1220 GA HWY 30, PORT WENTWORTH GA 31407	PORT WENTWORTH, GA 31407	GA	INSIDE
17	35-10081-02	SCOTT BRIDGE COMPANY	216 SOUTH COASTAL HIGHWA	2641 INTERSTATE DRIVE, OPELIKA AL 36801			INSIDE
18	35-10082-01	LEE'S SERVICES	6811 HIGHWAY 21	PO BOX 924, BLOOMINGDALE GA 31307		GA	INSIDE
19	35-10083-01	BRISTOL TRANSPORTATION	32-1A MINCEY HIGHWAY	32-1A MINCEY HIGHWAY	PORT WENTWORTH, GA 31407	GA	INSIDE
20	35-10084-01	DAYCARE, LITTLE COUNTRY	7951 HIGHWAY 21	7951 HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE
21	35-10085-01	LDH CORPORATION	214 SOUTH COASTAL HIGHWA	2641 INTERSTATE DRIVE OPELIKA AL 36801			INSIDE
22	35-10087-01	MOSS, MARSHA	202A SOUTH COASTAL HIGHWA	412 CLIFF DR, POOLER GA 31322		GA	INSIDE
23	35-10092-01	MURPHY OIL CORP	100 MAGELLAN BLVD	200 PEACH STREET, EL DORADO AR 71730			INSIDE
24	35-10093-01	EUGENE NEW	4 DIXIE STREET	102 WILLOW PEG ROAD, RINCON GA 31326		GA	INSIDE
25	35-10094-01	NITYA FOOD MART	225 SOUTH COASTAL HIGHWA	5 GRAND LAKE CIRCLE, SAVANNAH GA 31407		GA	INSIDE
26	35-10099-01	DUMAS WALTER DAVID	126 NORTH COASTAL HIGHWA	403 CHESTNUT ST, SPRINGFIELD GA 31329		GA	INSIDE
27	35-10103-02	LEPRECHAUNS	709 CROSSGATE ROAD	121 MILDRED TER CLARK, NJ 07066			INSIDE
28	35-10110-01	PORT WENTWORTH TRUCK REPAIR	11 NORTH COASTAL HIGHWA	PO BOX 2225, RINCON GA 31326-2225		GA	INSIDE
29	35-10113-01	RANDALL'S BEVERAGE C	8210 HIGHWAY 21	483 C BUTLER AVE, SAVANNAH GA 31406		GA	INSIDE
30	35-10118-01	RICE HOPE COMMUNITY	100 LAKESIDE BLVD-CLUBHO	100 LAKESIDE BLVD, PORT WENTWORTH GA 31407	PORT WENTWORTH, GA 31407	GA	INSIDE
31	35-10123-01	PORT MART	101 North Coastal Hwy	133 DREW CIR, BRUNSWICK GA 31322		GA	INSIDE
32	35-10124-01	SAPP'S WRECKER	34 GULFSTREAM ROAD	34 GULFSTREAM ROAD, PORT WENTWORTH GA 31407	PORT WENTWORTH, GA 31407	GA	INSIDE
33	35-10133-01	SEA LANE EXPRESS	46 MINCEY ROAD	115 W OGLETHORPE AVE, SAVANNAH GA 31401-3603		GA	INSIDE
34	35-10138-01	INTER METRO PROPERTIES GA LLC	6546 HIGHWAY 21	PO BOX 651, BASKING RIDGE NJ 07920			INSIDE
35	35-10139-01	SOUTHERN NAT'L GAS (EL PASO)	6534 HIGHWAY 21	801 LOW GROUND ROAD, GUYTON GA 31312		GA	INSIDE
36	35-10145-01	GULF STREAM PARK PLACE LLC	116 GULFSTREAM ROAD	210 BARTON SPRINGS RD #500, AUSTIN TX 78704			INSIDE
37	35-10147-01	MORGAN CORP	401 O'LEARY ROAD	PO BOX 728 SAVANNAH, GA 31402		GA	INSIDE
38	35-10151-01	LESLIE TAYLOR	5610 HIGHWAY 21	121 SAGA DRIVE, CODY WY 82414-8233 ***		GA	INSIDE
39	35-10153-01	TRUCK & TRAILER LEASING	439 GRANGE ROAD	5816 HIGHWAY 21, PORTWENTWORTH, GA 31407		GA	INSIDE
40	35-10155-02	TAYLOR, LESLIE	5612 HIGHWAY 21	121 SAGA DRIVE, CODY WY 82414		GA	INSIDE
41	35-10158-01	WAFFLE HOUSE INC	6941 HIGHWAY 21	PO BOX 6450 NORCROSS GA 30091-6450		GA	INSIDE
42	35-10162-01	INTERNATIONAL PAPER	100 APPLEBY(WOOD PROC)	PO BOX 5383 PORTLAND, OR 97228			INSIDE
43	35-10163-01	INTERNATIONAL PAPER	102 APPLEBY (CONFERENCE)	PO BOX 5383 PORTLAND, OR 97228			INSIDE
44	35-10167-02	MICHELLE LAWLER	110 NORTH COASTAL HIGHWA	79 ABBEY DR, RICHMOND HILL GA 31324		GA	INSIDE
45	35-10168-01	WOODS CRABHOUSE	711 HIGHWAY 30	333 WESTMINSTER DR, GUYTON GA 31312		GA	INSIDE
46	35-10169-01	WORLD LOGISTICS USA	434 GRANGE ROAD	7435 HARROCK HALL DR, SAVANNAH GA 31406		GA	INSIDE
47	35-10170-10	APPALACHIAN FOODS	100 OLD RICHMOND ROAD	PO BOX 2756 VIDALIA GA 30475		GA	INSIDE

NO	ACCOUNT NUMBER	BUSINESS NAME	PHYSICAL ADDRESS	MAILING ADDRESS - VERIFIED	MAILING ADDRESS WITHIN PORT WENTWORTH	GA STATE	INSIDE CITY LIMITS
48	35-10175-01	SPIC-N-SPAN LAUNDRY	711 CROSSGATE ROAD	121 MILDRED TER CLARK, NJ 07066			INSIDE
49	35-10177-01	CENTURY EXPRESS	429 GRANGE ROAD	123 WILLOWPEG ROAD, RINCON GA 31326		GA	INSIDE
50	35-10179-01	BULLDOG HIGHWAY EXPRESS	400 O'LEARY ROAD	PO BOX 70, BENSON NC 27504			INSIDE
51	35-10182-01	LAKESHORE CLUBHOUSE	1 CLUB HOUSE DRIVE	PO BOX 16134, SAVANNAH GA 31416		GA	INSIDE
52	35-10184-01	ARDENT TRUCK	403 O'LEARY ROAD	PO BOX 70, BENSON NC 27504			INSIDE
53	35-10184-02	TRANSPORTATION INC.	403 O'LEARY ROAD	403 O'LEARY ROAD	PORT WENTWORTH, GA 31407	GA	INSIDE
54	35-10185-01	SHROPSHIRE COURIER SERVICE	5812 HIGHWAY 21	PO BOX 7866 SAVANNAH GA 31418		GA	INSIDE
55	35-10207-01	COASTAL TRANSPORTION LLC	152 GODLEY	122 PIPEMAKERS CIR SUITE 207 POOLER GA 31322		GA	INSIDE
56	35-10209-00	PREMIER KINGS DBA BURGER KING	7304 HIGHWAY 21	3735 B BEAM ROAD, CHARLOTTE NC 28217			INSIDE
57	35-10901-01	SAVANNAH SERVICE & F (TACO BELL)	7205 HIGHWAY 21	PO BOX 637 STATESBORO, GA 30459		GA	INSIDE
58	35-10015-01	THREEONE CORPORATION	7111 HIGHWAY 21	1128 24TH ST SANTA MONICA CA 90403			INSIDE
59	35-10166-01	GOODYEAR	7051 HIGHWAY 21	PO BOX 5901, SOMERSET NJ 08857			INSIDE
60	35-10159-01	CALHOUN MGMT DBA WENDYS	7106 HIGHWAY 21	PO BOX 1767 CLEMSON, SC 29633			INSIDE
61	35-10102-01	PARKER'S #16	6000 HIGHWAY 21	PO BOX 182671 COLUMBUS, OH 43218-2671			INSIDE
62	35-10906-00	PUMP N GO RICE HOPE	2A MAGNOLIA BLVD	118 PIPEMAKERS CIRCLE SUITE 100 POOLER GA 31322		GA	INSIDE
63	35-10053-01	CATES, PAUL	4 BIRKENHEAD STREET	26315 HIGHWAY 144, RICHMOND HILL GA 31324		GA	INSIDE
64	35-10134-01	SEXTON-HALL FUNERAL HOME	5 BIRKENHEAD STREET	8375 SW BEAVERTON HILLSDALE HWY STE C, PORTLAND OR 97225-2252			INSIDE
65	35-10006-01	ANIMAL HOSPITAL RICE	7512 HIGHWAY 21	136 POST HOUSE TRL POOLER GA 31322		GA	INSIDE
66	35-10142-01	SWAMP FOX, INC.	101 HODGEVILLE ROAD	101 HODGEVILLE ROAD	PORT WENTWORTH, GA 31407	GA	INSIDE
67	35-10063-02	ATLANTIC COMMERCIAL CONST LLC	408 SOUTH COASTAL HIGHWA	408 SOUTH COASTAL HIGHWA	PORT WENTWORTH, GA 31407	GA	INSIDE
68	35-10117-01	RICE CREEK HOA	1 MILLER PARK CIRCLE	2180 WEST SR 434 STE 500 LONGWOOD FL 32779			INSIDE
69	35-10076-01	STAPLETON, JOEY	1116 HIGHWAY 30 A	1116 HIGHWAY 30 A	PORT WENTWORTH, GA 31407	GA	INSIDE
70	35-10196-02	MILAN RUAN INC.	7202 HIGHWAY 21	11 SHORE ROAD, SAVANNAH GA 31419		GA	INSIDE
71	35-10143-02	GEORGIA COMFORT KITCHEN	109 TRAVELERS WAY	109 TRAVELERS WAY	PORT WENTWORTH, GA 31407	GA	INSIDE
72	35-10004-01	ADVANTAGE TIRE SERVICES INC	425 GRANGE ROAD	PO BOX 2213, SAVANNAH GA 31402		GA	INSIDE
73	35-10028-01	COASTAL ROOFING CO.	8 NORTH COASTAL HWAY	8 NORTH COASTAL HWAY	PORT WENTWORTH, GA 31407	GA	INSIDE
74	35-10122-02	PORT CITY LOGISTICS	422 GRANGE ROAD	5816 HIGHWAY 21,PORT WENTWORTH, GA 31407	PORT WENTWORTH, GA 31407	GA	INSIDE
75	35-10186-01	B-H TRANSFER CO.	419 GRANGE ROAD	PO BOX 151 SANDERSVILLE, GA 31082		GA	INSIDE
76	35-10003-01	ADAMS-WARNOCK, INC.	8 GODLEY ROAD	PO BOX 7504, GARDEN CITY GA 31418		GA	INSIDE
77	35-10068-01	BJH RENTALS	430 GRANGE ROAD	5816 HIGHWAY 21,PORTWENTWORTH, GA 31407		GA	INSIDE
78	35-10048-01	SALEM NATIONAL LEASE	200 O'LEARY ROAD	PO BOX 24788, WINSTOM-SALEM NC 27114			INSIDE
79	35-10017-01	BRIDGE TERMINAL TRAN	300 O'LEARY ROAD	PO BOX 70 BENSON, NC 27504			INSIDE
80	35-10059-01	BRENT BAZEMORE	128 GODLEY ROAD	122 PIPEMAKERS CIR SUITE 207 POOLER GA 31322		GA	INSIDE
81	35-10120-01	ROBIN HOOD CONTAINER	399 O'LEARY ROAD	PO BOX 70, BENSON NC 27504			INSIDE
82	35-10164-01	WILLIAMS BROTHER TRUCKING	170 GULFSTREAM ROAD	PO BOX 188, HAZELHURST GA 31539		GA	INSIDE
83	35-10216-00	PWJB LLC	4 MAGNOLIA BLVD	124 GRAYS CREEK DRIVE, SAVANNAH 31410			INSIDE
84	35-10069-01	Hall, Melissa	304B SOUTH COASTAL HIGHWA	7077 OLD LOUISVILLE RD, GUYTON GA 31312		GA	INSIDE
85	35-10091-01	DAVENPORT, DAN	24 MINCEY BLVD	PO BOX 7207, GARDEN CITY GA 31418		GA	INSIDE
86	35-10194-03	AGAVE BAR & GRILL	7222 HIGHWAY 21	2808 E COLLEGGUE AVE, DECATUR GA 30030		GA	INSIDE
87	35-10075-01	JN THOMPSON CONSTRUCTION	8024 OLD HIGHWAY 21	8024 OLD HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE
88	35-10150-01	TRANS ATLANTIC FINACIAL	6640 HIGHWAY 21	6640 HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE
89	35-10126-01	PRIME, INC.	205 O'LEARY ROAD	PO BOX 4208, SPRINGFIELD MO 65808			INSIDE
90	35-10203-01	THE SHOPS AT RICE HOPE	2B MAGNOLIA BLVD.	118 PIPEMAKERS CIRCLE SUITE 100 POOLER GA 31322		GA	INSIDE
91	35-10191-01	INTERSTATE TIRE SERV	5600 HIGHWAY 21	5600 HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE
92	35-10199-00	LAYTON, CHARLES	708 CROSSGATE	99 ROMMAL AVE, GARDEN CITY GA 31407		GA	INSIDE
93	35-10114-01	RANDY HADDEN	1250 HIGHWAY 30	9987 HIGHWAY 23, NORTH METTER GA 30439		GA	INSIDE
94	35-10026-01	GINA MINCEY	18 GULFSTREAM ROAD	PO BOX 7003 GARDEN CITY, GA 31418		GA	INSIDE

NO	ACCOUNT NUMBER	BUSINESS NAME	PHYSICAL ADDRESS	MAILING ADDRESS - VERIFIED	MAILING ADDRESS WITHIN PORT WENTWORTH	GA STATE	INSIDE CITY LIMITS
95	35-10208-00	COLDBROOK PLAZA	499 OLD RICHMOND ROAD	499 OLD RICHMOND ROAD SUITE 100, PORT WENTWORTH GA 31407	PORT WENTWORTH, GA 31407	GA	INSIDE
96	35-10904-01	DOLLAR GENERAL CORP	101 BAYBERRY COURT	PO BOX 182595, COLUMBUS OH 43218			INSIDE
97	35-10137-01	SOUTHEAST DEATH CARE & CREMATION	710 DORSET ROAD	PO BOX 1294, SAVANNAH GA 31407		GA	INSIDE
98	35-10206-00	SAPPS WRECKING SERVI	184 GODLEY ROAD	34 GULFSTREAM ROAD, PORT WENTWORTH GA 31407	PORT WENTWORTH, GA 31407	GA	INSIDE
99	35-10001-01	ABSOLUTE LEASE PROPE	8173 OLD HIGHWAY 21 I	133 MCNAMEE LN, GUYTON GA 31312		GA	INSIDE
100	35-10035-03	MINCEY INVESTMENTS L	20 MINCEY BLVD	10 BRADLEY PINES DR, SAVANNAH GA 31410		GA	INSIDE
101	35-10213-00	DOLLAR GENERAL # 217	802 CROSSGATE ROAD	PO BOX 182595, COLUMBUS OH 43218			INSIDE
102	35-10040-01	TRANSPORT INC., KEEN	110 GODLEY ROAD	88 CRESTWOOD DRIVE, SAVANNAH GA 31405-8130		GA	INSIDE
103	35-10222-01	PORT FUEL CENTER	5712 HIGHWAY 21	118 PIPEMAKERS CIRCLE SUITE 100 POOLER GA 31322		GA	INSIDE
104	35-10205-00	ENMARK STATIONS INC.	7002 HIGHWAY 21	PO BOX 728 SAVANNAH, GA 31402		GA	INSIDE
105	35-10221-00	EXTREME TRUCK SALES	5800 HIGHWAY 21	118 PIPEMAKERS CIRCLE SUITE 100 POOLER GA 31322		GA	INSIDE
106	35-10172-01	SAVANNAH REGIONAL LANDFILL	84 CLIFTON BLVD	PO BOX 29246, PHOENIX AZ 85038			INSIDE
107	35-10125-01	SAVANNAH INN	100 TRAVELERS WAY	100 TRAVELERS WAY	PORT WENTWORTH, GA 31407	GA	INSIDE
108	35-10019-01	CVS, C/O ENGIE INSIGHT - MS363	7300 HIGHWAY 21	PO BOX 1610, HUNTS VALLEY MC 21030			INSIDE
109	35-10223-00	INTER METRO PROPERTIES GA LLC	230 FLONNEL AVE.	PO BOX 651, BASKING RIDGE NJ 07920			INSIDE
110	35-10011-01	BELLS AUTO SALES INC	6620 HIGHWAY 21	6620 HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE
111	35-10057-01	SCHMELZER, BOB	1 DIXIE STREET	1 DIXIE STREET	PORT WENTWORTH, GA 31407	GA	INSIDE
112	35-10089-00	PILOT TRAVEL CENTER	7001 HIGHWAY 21	PO BOX 54650, LEXINGTON KY 40555			INSIDE
113	35-10121-01	ROYALS DESIGNER SOURCE	6510 HIGHWAY 21	6510 HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE
114	35-10105-02	SOUTHWAY CRANE & RIGGING	306 O'LEARY ROAD	PO BOX 2213, SAVANNAH GA 31402		GA	INSIDE
115	35-10072-01	PATEL, SUREN	101 O'LEARY ROAD	103 SUSSEX RETREAT, POOLER GA 31322		GA	INSIDE
116	35-10031-01	DSI Realty II	3 1/2 BIRKENHEAD STREET	1 BIRKENHEAD STREET, PORT WENTWORTH 31407	PORT WENTWORTH, GA 31407	GA	INSIDE
117	35-10032-01	COASTAL TRANSPORT AU	322 GRANGE ROAD	PO BOX 7825, SAVANNAH GA 31418		GA	INSIDE
118	35-10115-01	REPUBLIC WASTE	84 CLIFTON BLVD	PO BOX 29246, PHOENIX AZ 85038			INSIDE
119	35-10034-01	CONGLOBAL INDUSTRIES	321 GRANGE ROAD	220 STONERIDGE DR STE 200, COLUMBIA SC 29210			INSIDE
120	35-10030-01	SLOAN, JOYCE	60 MINCEY BLVD	103 LAKE TOMACHEECHEE DRIVE, RINCON GA 31326		GA	INSIDE
121	35-10088-01	MAXIM CRANE WORKS	420 GRANGE ROAD	1225 WASHINGTON PIKE SUITE #100, BRIDGEVILLE PA 15017			INSIDE
122	35-10002-01	ACTION INSULATION CO	310 CANTYRE STREET	310 CANTYRE STREET	PORT WENTWORTH, GA 31407	GA	INSIDE
123	35-10160-01	PRUITT HEALTH SEASID	1000 DORSET ROAD	1626 JEURGENS COURT, NORCROSS GA 30093		GA	INSIDE
124	35-10112-01	QUALITY INN & SUITES	7220 HIGHWAY 21	7220 HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE
125	35-10176-01	HEAVY WEIGHT TRANSPOT INC.	202 FLONELL AVENUE	20 A NORTH AVE EAST, ELIZABETH NJ 07201			INSIDE
126	35-10041-01	MANU INC.	105 TRAVELERS WAY	105 TRAVELERS WAY	PORT WENTWORTH, GA 31407	GA	INSIDE
127	35-10178-01	MHC KENWORTH	5622 HIGHWAY 21	PO BOX 5924, PORTLAND OR 97228-5924			INSIDE
128	35-10036-01	COUNTRY INN SUITES	200 RALEY ROAD	200 RALEY ROAD	PORT WENTWORTH, GA 31407	GA	INSIDE
129	35-10101-01	SHREE OHM GAJANAND, INC	110 TRAVELERS WAY	110 TRAVELERS WAY	PORT WENTWORTH, GA 31407	GA	INSIDE
130	35-10141-02	RADHE KRISHNAA LLC	7200 HIGHWAY 21	7200 HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE
131	35-10052-01	FREIGHTLINER OF SAVANNAH	301 O'LEARY ROAD	PO BOX 18326 SAVANNAH GA 31418-0301		GA	INSIDE
132	35-10215-00	FAIRFIELD INN & SUIT	305 RALEY ROAD	305 RALEY ROAD	PORT WENTWORTH, GA 31407	GA	INSIDE
133	35-10067-02	OMKAR LAXMI LLC	7210 HIGHWAY 21	7210 HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE
134	35-10165-01	BEST WESTERN PLUS	115 O'LEARY ROAD	115 O'LEARY ROAD	PORT WENTWORTH, GA 31407	GA	INSIDE
135	35-10197-01	PUBLIX SUPER MARKETS	7936 HIGHWAY 21	PO BOX 32026, LAKELAND FL 33802			INSIDE
136	35-10064-01	HAMPTON INN SAVANNAH	7050 HIGHWAY 21	1503 LBJ FREEWAY SUITE 300, DALLAS TX 75234			INSIDE
137	35-10033-02	JAY SOMANTH HOLDINGS	115 TRAVELERS WAY	115 TRAVELERS WAY	PORT WENTWORTH, GA 31407	GA	INSIDE
138	35-10136-01	SLEEP INN-PORT WENTWORTH	7206 HIGHWAY 21	7206 HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE
139	35-10140-01	STOP N STOR 3, LLC	315 HIGHWAY 30	9100 WHITE BLUFF ROAD SUITE 502, SAVANNAH GA 31419		GA	INSIDE
140	35-10012-01	PORT WENTWORTH FEE OWNER LLC	7939 HIGHWAY 21 200	3735 B BEAM ROAD, CHARLOTTE NC 28217			INSIDE
141	35-10204-00	HOLIDAY INN	79 COLDBROOK STATION CIRCLE	79 COLDBROOK STATION CIRCLE	PORT WENTWORTH, GA 31407	GA	INSIDE

NO	ACCOUNT NUMBER	BUSINESS NAME	PHYSICAL ADDRESS	MAILING ADDRESS - VERIFIED	MAILING ADDRESS WITHIN PORT WENTWORTH	GA STATE	INSIDE CITY LIMITS	
142	35-10181-01	STOP N' STOR	8901 HIGHWAY 21	9100 WHITE BLUFF ROAD SUITE 502, SAVANNAH GA 31419		GA	INSIDE	
143	35-10061-01	DUKE REALTY	194 GULFSTREAM ROAD	3715 DAVINCI COURT, SUITE 300 PEACHTREE CORNERS GA 30092		GA	INSIDE	
144	35-10095-01	NORITAKE COMPANY INC	1000 CROSSGATE ROAD	1000 CROSSGATE ROAD	PORT WENTWORTH, GA 31407	GA	INSIDE	
145	35-10131-02	DUKE REALTY	248 GRANGE ROAD	8711 RIVER CROSSING BLVD, INDIANAPOLIS IN 46240			INSIDE	
146	35-10210-00	WOOD MEADOW APARTMEN	1133 COLDBROOK STATION CI	1133 COLDBROOK STATION CI	PORT WENTWORTH, GA 31407	GA	INSIDE	
147	35-10027-01	SUPPLY CHAIN WAREHOUSES	405 EXPANSION BLVD	3715 DAVINCI COURT, SUITE 300 PEACHTREE CORNERS GA 30092		GA	INSIDE	
148	35-10060-01	DUKE REALTY	198 GULFSTREAM ROAD	3715 DAVINCI COURT, SUITE 300 PEACHTREE CORNERS GA 30092		GA	INSIDE	
149	35-10132-01	DOCKSIDE	190 GULFSTREAM ROAD	3715 DAVINCI COURT, SUITE 300 PEACHTREE CORNERS GA 30092		GA	INSIDE	
150	35-10096-01	DUKE REALTY	500 EXPANSION BLVD	8711 RIVER CROSSING BLVD, INDIANAPOLIS IN 46240			INSIDE	
151	35-10198-01	DUKE REALTY LP	318 GRANGE ROAD	8711 RIVER CROSSING BLVD, INDIANAPOLIS IN 46240			INSIDE	
152	35-10021-01	CARGO GROUP, LLC	6232 HIGHWAY 21	6232 HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE	
153	35-10116-01	RICE CREEK APARTMENTS	9001 HIGHWAY 21 - RC APT	9001 HIGHWAY 21 - RC APT	PORT WENTWORTH, GA 31407	GA	INSIDE	
154	35-10130-01	SCHNEIDER LOGISTICS	246 GRANGE ROAD	3715 DAVINCI COURT, SUITE 300 PEACHTREE CORNERS GA 30092		GA	INSIDE	
155	35-10192-01	CHATHAM-COLDBROOK AS	501 OLD RICHMOND ROAD CLUB	2120 POWERS FERRY RD SE SUITE 300 ATLANTA GA 30339		GA	INSIDE	
156	35-10129-02	DUKE REALTY	250 GRANGE ROAD	8711 RIVER CROSSING BLVD, INDIANAPOLIS IN 46240			INSIDE	
157	35-10045-01	DUKE REALTY	200 EXPANSION BLVD	8711 RIVER CROSSING BLVD, INDIANAPOLIS IN 46240			INSIDE	
158	35-10043-01	DSI	1 BIRKENHEAD STREET	1 BIRKENHEAD STREET	PORT WENTWORTH, GA 31407	GA	INSIDE	
159	35-10157-01	RICE HOPE CJ LLC	203 MAGNOLIA BLVD RHCLB	PO BOX 4697, LOGAN UT 84323		GA	INSIDE	
160	35-10090-01	MIDWEST AIR TECHNOLOGIES	605 EXPANSION BLVD	3715 DAVINCI COURT, SUITE 300 PEACHTREE CORNERS GA 30092		GA	INSIDE	
161	35-10106-02	SAVANNAH DISTRIBUTION CENTER	600 EXPANSION BLVD	600 EXPANSION BLVD	PORT WENTWORTH, GA 31407	GA	INSIDE	
162	35-10217-01	OREI POINTE GRAND PR	50 NEWPORT BLVD	50 NEWPORT BLVD	PORT WENTWORTH, GA 31407	GA	INSIDE	
163	35-10173-01	DUKE REALTY	100 LOGISTICS WAY	3715 DAVINCI COURT, SUITE 300 PEACHTREE CORNERS GA 30092		GA	INSIDE	
164	35-10211-00	ADMORE APARTMENTS LLC	1332 MULBERRY BLVD	1400 W NORTHWOOD STREET, GREENSBORO NC 27408			INSIDE	
165	35-10065-01	DUKE REALTY	602 EXPANSION BLVD	3715 DAVINCI COURT, SUITE 300 PEACHTREE CORNERS GA 30092		GA	INSIDE	
166	35-10038-01	SUPPLY CHAIN WAREHOUSES	400 EXPANSION BLVD	3715 DAVINCI COURT, SUITE 300 PEACHTREE CORNERS GA 30092		GA	INSIDE	
167	35-10912-00	WENTWORTH PARK	7450 HIGHWAY 21	1545 PEACHTREE STREET NE SUITE 245, ATLANTA GA 30303		GA	INSIDE	
168	35-10212-00	AMAZON	1500 CROSSGATE ROAD	PO BOX 80037, SEATTLE WA 98108			INSIDE	
169	35-10911-00	DYNACRAFT - CROSSGATE	1501 CROSSGATE ROAD	1501 CROSSGATE ROAD	PORT WENTWORTH, GA 31407	GA	INSIDE	
170	35-10220-01	ROAD ONE	115 PINDERPOINT ROAD	20 PICKERING STREET, SUITE 200 NEEDHAM MA 02492			INSIDE	
171	35-10224-01	PORT CITY LOGISTICS	5816 HIGHWAY 21	5816 HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE	
172	35-10161-01	INTERNATIONAL PAPER	1 BONNYBRIDGE RD-GUARD	PO BOX 5383, PORTLAND OR 97228			INSIDE	
173	35-10913-00	ADVANCES STORES COMPANY	82 MAGELLAN BLVD	PO BOX 2440, SPOKANE WA 99210			INSIDE	
174	35-10914-00	PORT WENTWORTH EXPRESS WASH	38 MAGELLAN BLVD	5821 FAIRVIEW RD SUITE 400, CHARLOTTE NC 28209			INSIDE	
175	35-10915-00	CH REALTY IX -SANSONE I SAVANNAH	157 HENDLEY	3340 PEACHTREE ROAD NE, SUITE 2550 ATLANTA GA 30326		GA	INSIDE	
176	35-10916-00	CH REALTY IX -SANSONE I SAVANNAH	158 HENDLEY	3340 PEACHTREE ROAD NE, SUITE 2550 ATLANTA GA 30326		GA	INSIDE	
177	35-10917-00	ALLIER PORT WENTWORTH	66 SAUSSY RD	66 SAUSSY RD	PORT WENTWORTH, GA 31407	GA	INSIDE	
178	35-10918-00	HOME2SUITES	32 HOSPITALITY LANE	32 HOSPITALITY LANE	PORT WENTWORTH, GA 31407	GA	INSIDE	
179	35-10919-00	DEEM,LLC	348 HENDLEY ROAD	46500 HUMBOLDT DRIVE, NOVI MI 48377			INSIDE	
180	35-10920-00	INTERSTATE HEALTH SYSTEMS INC	5712 HIGHWAY 21	5712 HIGHWAY 21	PORT WENTWORTH, GA 31407	GA	INSIDE	
181	35-10921-00	EQUIPLINC TRUCKS & EQUIPMENT	61 MOORE DR	61 MOORE DR	PORT WENTWORTH, GA 31407	GA	INSIDE	
182	35-10922-00	SAPP CAPITAL MANAGEMENT	176 GODLEY RD	34 GULFSTREAM ROAD, PORT WENTWORTH GA 31407	PORT WENTWORTH, GA 31407	GA	INSIDE	
	182					55	131	182



# Exhibit “B”

**IN THE SUPERIOR COURT OF CHATHAM COUNTY  
STATE OF GEORGIA**

<b>GRANGE INVESTMENTS, LLC</b>	)	
	)	
	)	
<b>Plaintiffs,</b>	)	<b>CIVIL ACTION NO. SPCV23-00216-KA</b>
	)	
<b>v.</b>	)	
	)	
<b>CITY OF PORT WENTWORTH</b>	)	
	)	
<b>Defendant.</b>	)	

---

**AFFIDAVIT OF JAMES L. ROBERTS, IV**

STATE OF GEORGIA     )  
  )  
CITY OF GLYNN         )

PERSONALLY APPEARED before me, an officer duly authorized by law to administer oaths, JAMES L. ROBERTS, IV, who after first being duly sworn states:

1.

My name is JAMES L. ROBERTS, IV, and I am competent in all respects to testify regarding the matters set forth herein. I have personal knowledge of the facts stated herein and know them to be true. This Affidavit is given voluntarily.

2.

This Affidavit is given in support of the Unopposed Motion and Supporting Memorandum of Law for Preliminary Approval of Class Action Resolution, Preliminary Certification of Resolution Class, Approval of Notice Program and to Schedule Final Approval Hearing (the “Joint Motion”) in the above referenced class action (the “Lawsuit”).

3.

I am a founding member and partner in the law firm of Roberts Tate, LLC. Roberts Tate, LLC. I am the primary and supervising attorney in this Lawsuit.

4.

I am an experienced litigator and I am intimately familiar with this Lawsuit.

5.

I have been practicing law since 2001. Prior to forming Roberts Tate, LLC I was a partner with the law firm of Gilbert, Harrell, Sumerford & Martin, P.C. and prior to that I served as Law Clerk to the late Judge Anthony A. Alaimo.

6.

As part of my practice, I litigate large class action cases and in addition to serving as Class Counsel in this Lawsuit I have served as class counsel in numerous class and collective action cases including, but not limited to, the following: Vanover et al v. West Telemarketing, Southern District of Georgia, 2:06CV0098; Clairday v. Tire Kingdom, Inc., et al, Southern District of Georgia, 2:07cv0020; Kerce v. West Telemarketing Corp, et al, Southern District of Georgia 2:07cv0081; Hamilton v. Montgomery City, Superior Court of Montgomery City, Superior Court of Montgomery City, 13CV159; Altamaha Bluff, LLC, et al. v. Charlton City, Superior Court of Wayne City, 14-CV-0376; Coleman v. Glynn City, CE12-01785-063, CE13-01480-063; and CE14-00750-063, Superior Court of Glynn City; Toledo Manufacturing Company, et al. v. Charlton City, Civil Action No. SUCV201900232, Superior Court of Charlton City; Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of the City of Savannah, Civil Action No. SPCV20-00767-MO, Superior Court of Chatham City; Mary A. Bailey v. McIntosh City, Georgia, Superior Court of McIntosh City, Civil Action No. SUV2021000009; VTAL Real Estate,

LLC v. Mayor and Aldermen of the City of Savannah, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County; Robert E. Anderson v. Chatham County, Civil Action Number SPCV21-01165-CO.

7.

I have extensive experience in property tax law and litigation having handled tax appeals and tax refund matters for thousands of parcels in over 60 counties in the State of Georgia as well as Florida, Virginia, Alabama and North Carolina at the administrative, trial court, and appellate court levels. I serve on the Board of Governors of the State Bar of Georgia, am a past President of the Glynn County Bar Association and rated "Preeminent", the highest legal rating available from the leading legal rating service, Martindale Hubbell. I was named a Rising Star by in 2006, 2009-2011 and 2014-2016 and a Super Lawyer for 2017-2023 by Super Lawyers Magazine.

8.

I regularly provide advice and counsel to clients on matters related to the valuation of property for taxation, exemption and special use valuation programs.

9.

Our firm conducted early, informal discovery into this Lawsuit including investigation of facts, the law and extensive analysis and calculation of the damages and refund potentially owed. We issued numerous Open Records Requests to the City of Port Wentworth (the "City") for documents.

10.

From the documents provided pursuant to the Open Records Requests we thoroughly researched the facts of this Lawsuit.

11.

We spent a substantial number of hours investigating the thousands of potential refund claims for fire protection fees (the “Fire Fee”) paid in the years 2017, 2018, 2019, 2020, 2021, 2022,2023 and 2024.

12.

For all of the taxpayers who potentially could be entitled to a refund, we reviewed property record cards and tax bills.

13.

Legal issues have been thoroughly researched and I have briefed and argued the same issues in other tax refund and tax appeal matters. I am very familiar with the statutory requirements for refund matters under O.C.G.A. §48-5-380 (the “Refund Statute”).

14.

After thoroughly investigating the facts of this Lawsuit, filing the Complaint Parties began Resolution negotiations.

15.

The Parties held numerous Resolution negotiation discussions.

16.

The resolution (the “Resolution”) by the Parties is memorialized in the proposed Judgment on Aggregate Refund and Order (the “Proposed Judgment”) which is attached as Exhibit “A” to the Joint Motion.

17.

The City is represented by Patrick T. O’Connor, Esquire, Patricia T. Paul, Esquire, and Scott C. Robichaux, Esquire, who are extremely capable counsel and worthy, highly competent and professional adversaries.

18.

The Resolution was negotiated at arm's length and without collusion.

19.

The City's attorney mounted vigorous defenses, and the Resolution was only reached after negotiations concerning the parameters and provisions of a fair, reasonable and adequate Resolution.

20.

We are respectfully requesting that Roberts, Tate, LLC and Manly Shipley, LLC be appointed Class Counsel as we will fairly and adequately represent the interest of the Class as Class Counsel.

21.

The attorneys representing Named Plaintiff and the purported class have extensive experience in complex class and collective actions.

22.

Based on this experience, Roberts, Tate, LLC will fairly and adequately represent Named Plaintiff and the purported Class as Class Counsel.

23.

The Parties have no agreements in connection with the Resolution other than the Consent Judgment.

24.

As set forth in the proposed notice to the Class (attached to the Joint Motion as Exhibit "C" (the "Full Notice")) Class Counsel will apply for an award of attorney's fees not to exceed 40% of the Aggregate Refund Fund as described in the Consent Judgment plus documented out of pocket

expenses. Class Counsel will file an Application for Attorney's Fees and Expenses as directed by the Preliminary Approval Order.

25.

It is my opinion, as lead counsel for the Named Plaintiff, that the Resolution achieved in this Lawsuit is fair, reasonable and adequate under the circumstances. For all of the reasons cited above and more, I recommend preliminary approval of this Resolution.

FURTHER AFFIANT SAITH NOT.

This 26th day of February, 2025



James L. Roberts, IV

This 26<sup>th</sup> day of February, 2025:



Notary Public

My Commission Expires 12/14/2027  
(NOTARIAL SEAL)



# Exhibit “C”

**NOTICE OF PROPOSED CLASS ACTION SETTLEMENT**

*A court authorized this notice. This is not a solicitation from a lawyer.*

*Grange Investments, LLC v. the City of Port Wentworth*

**If you own or owned property in Chatham County, Georgia and were assessed and paid fire protection fees (“Fire Fees”) to the City of Port Wentworth for 2017 (on or after Feb. 27, 2018), 2018, 2019, 2020, 2021, 2022, 2023, or 2024, you may be a Class Member.**

Please read this Notice carefully, as it affects your legal rights. You can also visit:

*[INSERT URL OF WEBPAGE ON CITYSITE]* (the “Fire Fee Resolution Webpage”)

Or Call Class Counsel at:

(912) 638-5200

<b>YOUR LEGAL RIGHTS AND OPTIONS IN THIS SETTLEMENT</b>	
<b>Do Nothing</b>	After the Settlement has been approved by the Court, if you still own the property for which the refund is determined to be owed, you will not be required to do anything to receive your refund. After the Settlement has been approved by the Court, you will receive your refund as explained in this Notice.
<b>Submit a Claim</b>	If you no longer own the property for which the refund is determined to be owed, after the Settlement has been approved by the Court, you will receive a Claim Form. Follow the instructions on the Claim Form and in this Notice to submit the Claim Form.
<b>Object</b>	Write to the Court and counsel about the fairness of the Settlement.
<b>Go to the Hearing</b>	Ask to speak in Court about the fairness of the Settlement after you have submitted a written objection.

- **These rights and options – and the deadlines and instructions for exercising them – are explained in this Notice.**
- The Court in charge of this case still has to decide whether to grant final approval of this Settlement. No refund will be made until after the Court grants final approval of the Settlement, after all appeals, if any, are resolved and after the individual refund determination for each class member is made.

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## Basic Information

### **1. What is the purpose of this Notice?**

The purpose of this Notice is to inform you of (a) the existence of a class action lawsuit; and (b) the Consent Judgment on Aggregate Refund and Order (the “Consent Judgment”) which settles the lawsuit (the “Settlement”). The Court authorized this Notice because you have a right to know about the Consent Judgment which settles this class action lawsuit before the Court decides whether to give “final approval” to the Settlement. This Notice explains the nature of the lawsuit that is subject of the Settlement and your legal rights and options.

The class action lawsuit is pending in the Superior Court of Chatham County, Georgia, known as *Grange Investments, LLC v. the City of Port Wentworth, Georgia* (the “Lawsuit”).

### **2. What is this Lawsuit about?**

This Lawsuit alleges that Defendant the City of Port Wentworth (the “Defendant” or the “City”) levied and collected an illegal tax in the form of Fire Fees from 2017 to 2024. The Fire Fee Ordinance eff. 7-26-12 provides “[t]here shall be collected annually from [sic] each commercial and industrial structure within the City of Port Wentworth Fire Protection district the following fees.” Under the Fire Fee Ordinance eff. 7-25-12, the Fire Fee will be invoiced by the City in July of each year and must be paid by the property owners by September 30 of each year. If the property owner fails to pay the Fire Fee by September 30 in the year in which it is due, the property owner will be assessed a twenty (20) percent late penalty. The late penalty is assessed against property owners both inside and outside the City limits. The Fire Fee Ordinance provides “[t]he minimum fee charged for commercial and industrial structures within the [C]ity limits shall be one hundred dollars (\$100.00) and the minimum fee charged for outside the [C]ity limits but in the fire district shall be two hundred and fifty dollars (\$250.00).” The Fire Fee Ordinance provides that “[a]ny commercial and industrial structure within the City of Port Wentworth Fire Protection district over one million (1,000,000) square feet shall be charged a maximum of forty-five thousand dollars (\$45,000.00).” The Fire Fee Ordinance includes a chart setting forth amounts to be included in the Fire Fee, subject to the minimum and maximum fees, based on the square footage of a commercial or industrial structure. A property owner under the Fire Fee Ordinance was charged \$0.02059 per square foot of the commercial or industrial structure inside the City limits. A property owner under the Fire Fee Ordinance was charged \$0.03153 per square foot of the commercial or industrial structure outside City limits. Residential properties are not charged a Fire Fee, only commercial and industrial properties are charged the Fire Fee under the Fire Fee Ordinance. Additionally, under the Fire Fee Ordinance a parcel of property consisting of 100 acres is charged the same minimum fee within the City limits as a parcel of property containing 0.5 acres. Similarly, a parcel of property consisting of 100 acres is charged the same minimum fee outside the City limits as a parcel of property containing 0.5 acres. There were changes to the Fire Fee Ordinance eff. 12-1-22 and 8-24-23. Per the Fire Fee Ordinance eff. 12-1-22, a property owner under the Fire Fee Ordinance was charged \$0.024708 per square foot of the commercial or industrial structure inside the City, and \$0.037836 per square foot of the commercial or industrial structure outside the City in the City of Port Wentworth Fire Protection District, with a minimum inside the City charge of \$120 and outside the City in the City of Port Wentworth Fire Protection

District of \$300, with a maximum of \$54,000. Commercial container yards both within and outside of city limits in the City of Port Wentworth Fire Protection District were charged a \$500 flat fee per designated shipping container parking space, with a minimum fee of \$10,000 and a maximum of \$54,000. Per a Fee Schedule eff. 7-15-14 per the 8-4-23 Ordinance, a property owner under the Fire Fee Ordinance was charged \$0.029650 per square foot of the commercial or industrial structure inside the City, and \$0.029650 per square foot of the commercial or industrial structure inside the City, and \$0.045403 per square foot of the commercial or industrial structure outside the City in the City of Port Wentworth Fire Protection District, with a minimum inside the City charge of \$120 and outside the City in the City of Port Wentworth Fire Protection District of \$300, and with a cap of \$75,000.

The Fire Fee is based on the payer's ability to pay. That is, the payer's ownership of real property with commercial or industrial structures within the City and the City of Port Wentworth Fire Protection District.

The Fire Fee is mandatory for all property owners of commercial or industrial structures in the City and the City of Port Wentworth Fire Protection District. The mandatory nature of the Fire Fee is evidenced by the fact that it is included on tax bills.

The Fire Fee is a mechanism the City is using to raise general revenue for fire protection services rather than a charge for a particular service.

The Fire Fee is assessed by the City without regard to direct benefits that may inure to the Subject Property or to Named Plaintiff or to the prospective class members or to the properties of the prospective class members.

The Fire Fee is not assessed in a manner whereby the payment is based upon the Subject Property's contribution or the contribution of the prospective class member's property to the problem. That is, a property owner may pay the Fire Fee year after year and never utilize the fire protection services.

The payer of the Fire Fee receives no particularized or enhanced service different from the nonpayer despite having paid the Fire Fee. The fire protection services funded through the payment of the Fire Fee benefit the general public in precisely the same manner that the services benefit the payer of the Fire Fee.

The Fire Fee is not calculated in a manner whereby Named Plaintiff or the prospective class members are reasonably paying for services rendered or to be rendered.

Therefore, the Fire Fee is an illegal tax to fund core governmental functions, i.e., fire fighting services and firefighting operations.

Under the Georgia Constitution and Georgia law, taxation of property is required to be ad valorem. That is, property must be assessed based upon the value of the property not based upon the structure or a rate for the square footage of commercial or industrial structures with a minimum

and maximum amount charged based on the structure. See Hutchins, et la. v. Howard, et al., 211 Ga. 830, 89 S.E. 2d 183, 186 (1955) (“Taxation on all real and tangible personal property subject to be taxed is required to be ad valorem – that is, according to value, and the requirement in the Constitution that the rule of taxation shall be uniform, means that all kinds of property of the same class not absolutely exempt must be taxed alike, by the same standard of valuation, equally with other taxable property of the same class, and coextensively with the territory to which it applies; meaning the territory from which the given tax, as a whole, is to be drawn.”).

Rather than assessing the Fire Fee based on the value of property, the City assesses the Fire Fee in the form of a flat fee. Therefore, the Fire Fee is an illegal tax not authorized by the Georgia Constitution or by Georgia law and Named Plaintiff and the prospective class members are entitled to refunds for the illegally assessed and collected taxes under O.C.G.A. § 48-5-380 (the “Refund Statute”).

Named Plaintiff filed this Lawsuit on behalf of itself and all taxpayers similarly situated who own or owned parcels in the City or the City of Port Wentworth Fire Protection District and were assessed and paid Fire Fees for 2017 or after February 27, 2018, 2019, 2020, 2021, 2022, 2023 or 2024.

**3. Why is this Lawsuit a class action?**

In a class action, one or more people called class representatives or representative plaintiffs sue on behalf of all people who have similar claims. Together, all of these people are called a class and the individuals are called class members. One court resolves the issues for all class members.

**4. Why is there a Settlement?**

The Court has not decided in favor of Named Plaintiff or Chatham County. Instead, both sides have agreed to a Resolution. By agreeing to the Resolution, the Parties avoid the costs and uncertainty of a trial and related appeals and Class Members receive the benefits described in this Notice. The “Class Representative” appointed to represent the Class and the attorneys for the Class (“Class Counsel”, see Question No. 15) think that the Resolution is best for all Class Members.

**Who is in the Settlement?**

**5. Am I part of the Class?**

You are a member of the Class if you are or were an owner of a property in the City or the City of Port Wentworth Fire Protection District and were assessed and paid Fire Fees to the City for 2017 on or after February 27, 2018, 2018, 2019, 2020, 2021, 2022, 2023 or 2024 through the date of the Court’s execution of the Order and Judgment.

**6. What if I am still not sure if I am included in the Class?**

After the Administrator calculates the individual refunds for the Class Members, the Class Members' names who are determined to be entitled to refunds along with the refund each will receive will be posted on the Fire Fee Resolution Webpage on Chatham County's website as described in Question No. 25. You can visit the Fire Fee Resolution Webpage on Chatham County's website (**FILL IN URL OF FIRE FEE RESOLUTION WEBPAGE**) where you can search for your name and/or property for which you believe you may be entitled to a refund.

You can also call Class Counsel at (912) 638-5200 to get help.

### **The Proposed Settlement**

#### **7. What are the Settlement Benefits?**

If the Resolution is approved by the Court at or after the Fairness Hearing described in Question No. 20, the City has agreed to create an Aggregate Refund Fund in the amount of \$1,900,000.00 (the "Aggregate Refund Fund").

If the Court finally approves this Settlement and if you are entitled to a refund for Fire Fees paid for any of the years 2017 on or after February 27, 2018, 2019, 2020, 2021, 2022, 2023, or 2024 through the date of execution of the Court's Order and Judgment, you will receive a refund calculated as explained in Question No. 11.

The money in the Aggregate Refund Fund will only be distributed if the Court finally approves this Settlement.

#### **8. How do I receive my refund?**

Following the Final Approval of the Consent Judgment settling this Lawsuit (described in Question No. 20), the Administrator will calculate the individual refund amounts. After the Administrator calculates the individual refunds for the Class Members, the Class Members' names along with the refund each will receive will be posted on the Fire Fee Resolution Webpage on the City's website along with information about how a Class Member can object to individual refund amounts. As deemed appropriate by the Court appointed Administrator, updates as to timing of the individual Class Member refund calculation and payment will also be posted on the Fire Fee Resolution Webpage on the City's website.

The Administrator will divide the Class Members into the following categories for purposes of distributing the refunds:

Category 1 Class Members: Class Members still owning the property for which a refund is determined to be owed.

Category 2 Class Members: Class Members who no longer own the property for which a refund is determined to be owed.

If you are a Category 1 Class Member the refund will be mailed without the need for you to take any action. (See Question No. 14 for more information). If you are a Category 2 Class Member you will be sent a Claim Form at what is believed to be your current mailing address or you can obtain the Claim Form from the Fire Fee Resolution Webpage on the City's Website. If you receive a Claim Form or are listed as a Category 2 Class Member, you will need to follow the directions on the Claim Form, certifying that you are the same taxpayer for which the refund has been calculated. You will have sixty (60) days to return the Claim Form. (See Question No. 14 for more information).

**9. What if I receive a Claim Form and do not follow the instructions or do not timely return the form?**

Only Category 2 Class Members (Class Members who no longer own the property for which the refund is determined to be owed) are required to submit a Claim Form. If you fail to follow the instructions on the Claim Form and do not submit it on or before the date provided on the Claim Form you will not receive your refund. Sending in a Claim Form late will be the same as failing to send in the required Claim Form.

**10. What if I am not listed on the Fire Fee Resolution Webpage as a Class Member?**

As explained in Question No. 8, following the Final Approval of the Consent Judgment settling this Lawsuit (described in Question No. 20), the Administrator will calculate the individual refund amounts and post the Class Members and the refunds each will receive on the Fire Fee Resolution Webpage on the City's website. There will be a Claim Form on that webpage for any taxpayer not identified as a Class Member by the Administrator to download, complete and submit according to the directions provided. The Administrator will review the claim and notify the taxpayer of their findings. The taxpayer will have fifteen (15) days to object to the Administrator's findings. Objections will be heard by a Special Master. The Special Master's findings will be final and binding.

**11. How are the refunds calculated?**

Following Final Approval of the Consent Judgment, the Administrator is directed to identify the Classes and Class Members and determine the refunds owed.

“Class Member” or “Class Members” means a member or members of the Classes.

The Administrator will identify the Class Members who are entitled to refunds as follows:

The Administrator shall be given full access to the records of and full cooperation by Defendant's departments including, but not limited to the Finance Department, in order to identify Class Members, confirm the identity of Class Members, obtain missing information for taxpayers who paid the Fire Fee in order to determine whether they are Class Members and to calculate the individual refunds owed to Class Members.

The Administrator will calculate interest on the refund from the date of payment through the date of final approval of this Consent Judgment and add this amount to the refund for each Class Member.

The resulting calculation shall be the refund to each Class Member (the “Calculated Refund”).

The identification of Class Members entitled to refunds and the amount of the individual refunds due to such Class Members is to be completed within nine (9) months of the entry of the Final Order after the Final Approval Hearing described in Question No. 20.

**12. How much will my refund be?**

If you are entitled to a refund, your refund will be calculated as explained in Question No. 11. At this time, it is not known how much each individual refund will be. The Administrator will calculate the individual refund amounts after the Final Approval Hearing (see Question No. 20) and after the Court finally approves the Settlement. See Question No. 14 regarding timing of payment.

**13. What am I giving up as part of the Settlement?**

If the Settlement is finally approved by the Court after the Final Approval Hearing, you will give up your right to sue the City and other persons (“Defendant Releasees”) as to all claims arising out of any and all claims for payment of taxes related to or arising out of the assessment of the Fire Fees as alleged in the Lawsuit from 2017 to 2024 through the execution of the Court’s Order and Judgment, whether in law or equity (the “Released Plaintiff and Class Member Claims”).

The full text of the Release is set forth in Question No. 26. Additionally, a copy of the Unopposed Judgment can be found on the Fire Fee Resolution Webpage on the City’s website. *You should carefully read the Release and if you have any questions about the release, you may contact Class Counsel at (912) 638-5200.*

**14. When will I get paid?**

On \_\_\_\_\_, the Court will hold a hearing to decide whether to approve the Settlement. If the Court approves the Settlement, the Administrator will begin to verify the individual Class Members who are entitled to refunds and determine the individual amount of the refund to be paid to each Class Member.

The Administrator will endeavor to complete the individual Settlement Class Member refund calculations within nine (9) months of the entry of the Final Order after the Final Approval Hearing described in Question No. 20.

The Aggregate Refund Fund shall be paid to a Qualified Settlement Fund under Section 468B of the Internal Revenue Code to be identified and established prior to and to be specified in the Final Order (the “Grange Investments QSF”) to carry out the payment of refunds to individual Class Members. The Final Order will appoint an administrator of the Grange Investments QSR (the “Grange Investments QSR Administrator”).

Within thirty (30) days of the later of the expiration of the period for objecting to individual refund amounts or a final ruling by the Special Master on any individual refund calculation, the Administrator shall identify to the Grange Investments QSF Administrator the amount of refund due each taxpayer and the address to which the refund is to be mailed the Category 1 Class Members. The Grange Investments QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the Category 1 Class Members within thirty (30) days of receipt of such notice. Within thirty (30) days following the expiration of the period to submit Claims Forms, the Administrator shall identify to the Grange Investments QSF Administrator Category 2 Class Members who have properly filled out and returned claim forms, the amount of refund due each taxpayer and the address to which the refund is to be mailed.

Please note that there is often a delay after a Settlement like this is approved. For example, there may be appeals of the Court’s Order approving the Settlement. The relief to the Class Members provided for by this Settlement may not be implemented until appeals are finished and the Court’s Order finally approving this Settlement is upheld. Because of this there could be a delay in payment of the individual refund amounts as provided for in the Settlement.

Please be patient. Updates as deemed necessary will be posted on the Fire Fee Resolution Webpage on Chatham County’s website.

### **The Lawyers Representing You**

#### **15. Do I have a lawyer in this Lawsuit?**

Yes. The Court decided that the law firm of Roberts Tate, LLC and Manly Shipley, LLC are qualified to serve as Class Counsel and to represent you and all Class Members.

#### **16. Should I get my own lawyer?**

You do not need to hire your own lawyer because Class Counsel is working on your behalf. But if you want your own lawyer, you may hire one at your own cost.

#### **17. How will the lawyers get paid and will there be incentive payments?**

Class Counsel has not received any fees for the lawyer and professional time they have devoted to this Lawsuit, nor have they received any reimbursement for any of the out-of-pocket expenses incurred. For work done through the final approval of this Settlement, Class Counsel will apply to the Court for an award of attorneys’ fees not to exceed 40% of the Aggregate Refund Fund plus documented out of pocket expenses incurred from the Aggregate Refund Fund (the “Fee

Petition”). The City takes no position on the Fee Petition, will not oppose the Fee Petition and intends to defer such decision to the judgment and discretion of the Court.

In addition, Class Counsel will ask the Court to award to the Named Plaintiff, Grange Investments, LLC, a class service payment from the Aggregate Refund Fund in recognition of its efforts on behalf of the Class (the “Class Service Petition”). Named Plaintiff was prepared to appear and testify at trial on behalf of the Class. The City takes no position on the Class Service Petition, will not oppose the Class Service Petition and intends to defer such decision to the judgment and discretion of the Court.

The amounts to be awarded as attorney’s fees, expenses and Named Plaintiff’s service award must be approved by the Court. Class Counsel will file the Fee Petition and the Class Service Petition at least twenty (20) days prior to the Final Approval Hearing. You can object to the Fee Petition and the Class Service Petition in compliance with the instruction in Question No. 18.

A copy of the Fee Petition and the Class Service Petition will be posted on the Fire Fee Resolution Webpage on the City’s website the same day that it is filed with the Court.

**Supporting or Objecting to the Settlement**

**18. How do I tell the Court that I like or do not like the Settlement?**

If you are a Class Member, you can tell the Court that you like the Settlement or you can tell the Court that you do not agree with the Settlement or some part of the Settlement. You can object to the entire Settlement or any part of the Settlement. You can give reasons why you do not think that the Court should approve the Settlement. You can also object to the Fee Petition or the Class Service Petition. You can give reasons for the objection and why you think the Court should not approve the Fee Petition or the Class Service Petition.

In order for the Court to consider your written comments or objections, all objections to the Unopposed Judgement settling this Lawsuit or to the Fee Petition or the Class Service Petition must be mailed to the Clerk of Court, Plaintiff’s Counsel and Defendant’s Counsel. For an objection to be considered by the Court, the objection must be postmarked on or before \_\_\_\_\_ and sent to the Court, Class Counsel and Counsel for Defendant at the following addresses:

<b>Court</b>	Clerk of the Superior Court of Chatham County 133 Montgomery Street, Suite 304 Savannah, Georgia 31401
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<p><b>Class Counsel</b></p>	<p>James L. Roberts, IV, Esquire  Roberts Tate, LLC  Post Office Box 21828  St. Simons Island, Georgia 31522</p> <p>John Manly, Esquire  James E. Shipley, Jr., Esquire  301 Habersham Street  Savannah, Georgia 31401</p>
<p><b>Counsel for Defendant</b></p>	<p>Patrick T. O'Connor, Esquire  Patricia T. Paul, Esquire</p> <p>P. O. Box 10186  Savannah, Georgia 31412</p> <p>Scott C. Robichaux, Esquire  329 Eisenhower Drive, Suite A  Savannah, Georgia 31406</p>

Additionally, for an objection to be considered by the Court, the objection must also set forth:

- a. The name of the Lawsuit;
- b. Your full name, address and telephone number;
- c. An explanation of the basis upon which you claim to be a Class Member;
- d. All grounds for the objection, accompanied by any legal support for the objection known to you or your counsel;
- e. The number of times the you have objected to a class action settlement within the five (5) years preceding the date on which you file the objection, the caption of each case in which you have made such objection, and a copy of any orders or opinions to or ruling upon your prior such objections that were issued by any court in each listed case;
- f. The identity of all counsel who represented you, including any former or current counsel who may be entitled to any compensation for any reason related to the objection to the Consent Judgment settling this Lawsuit or to Fee Petition and Class Service Petition;
- g. The number of times your counsel and/or counsel's law firm have objected to a class action settlement within the last five (5) years preceding the date you file the objection, the caption of each case in which the counsel or the firm has made such objection, and a copy of any order or opinions related to or ruling upon counsel or the firm's prior such objections that were issued by any court in each listed case;
- h. Any and all agreements that relate to the objection or the process of objecting – whether written or verbal – between you or your counsel and any other person or entity;

- i. The identity of all counsel representing you who will appear at the Final Approval Hearing;
- j. A list of all persons which will be called to testify at the Final Approval Hearing in support of the objection;
- k. A statement confirming whether you intend to personally appear and/or testify at the Final Approval Hearing; and
- l. Your signature (your attorney's signature is not sufficient).

The filing of an objection may allow Class Counsel or Counsel for the City to notice the objecting party to take his or her deposition at an agreed upon location before the Final Approval Hearing, and to seek any documentary evidence or other tangible things that are relevant to the objection. Failure of the objector to comply with the discovery requests may result in the Court striking the objector's objection and otherwise denying that person the opportunity to make an objection or be further heard. The Court reserves the right to tax the costs of any such discovery to the objector or the objector's counsel should the Court determine that the objection is frivolous or is made for an improper purpose.

Any Class Member who fails to object in the manner set forth above will be deemed to have forever waived his or her objections.

**19. Can I call the Court or the Judge's office about my objections?**

No. If you have questions, you may visit the Fire Fee Resolution Webpage on the City's 's website (***INSERT URL OF FIRE FEE RESOLUTION WEBPAGE***) for more information about the settlement. You may also call Class Counsel.

**20. When and where will the Court decide to approve the Settlement?**

The Court will hold a Final Approval Hearing at \_\_\_\_:00 \_\_.m. on \_\_\_\_\_ at the Chatham County Courthouse. After the Final Approval Hearing the Court will decide whether to finally certify the Settlement Class and whether to approve the Settlement. The Court may also decide how much to pay Class Counsel and whether to award a class service payment to Named Plaintiff. Additionally, if no objections are filed, the Court may elect to conduct the hearing telephonically or virtually without further notice to the Class. We do not know how long it will take the Court to make its decision.

*Important!* The time and date of the Final Approval Hearing may change without additional mailed or published notice.

**21. Why is there a hearing?**

At the Final Approval Hearing the Court will consider whether to finally certify the Settlement Classes and whether the Settlement is fair, reasonable and adequate. If there are objections that were properly submitted (see Question No. 18) the Court will consider them. At its discretion, the Court may listen to people who have properly filed objections (see Question No. 18) and have asked to speak at the hearing.

**22. Do I have to come to the hearing?**

No. Class Counsel will present the Consent Judgment settling this Lawsuit to the Court. You or your own lawyer are welcome to attend at your expense, but you are not required to do so. If you make an objection, you do not have to come to Court to talk about it. As long as you mailed or otherwise submitted your written objection according to the instructions (including the deadlines) in Question No. 18, including all of the information required, the Court will consider it.

**23. May I speak at the hearing?**

You may ask the Court for permission to speak at the Final Approval Hearing. To do so, you must mail or otherwise submit an objection according to the instructions (including the deadlines) in Question No. 18. The Court, in its discretion, may determine which, if any, of the Class Members who properly submitted an objection and requested to be heard at the Final Approval Hearing will be entitled to appear and be heard.

If you wish to present evidence at the Final Approval Hearing you must identify any witnesses you may call to testify and any exhibits you intend to introduce as evidence at the Final Approval Hearing in your written objection (see Question No. 18).

**24. Can I exclude myself from the Settlement?**

No. You do not have the right to exclude yourself from the Settlement, but you do have the right to object to the Settlement in writing (see Question No. 18).

**Getting More Information about the Settlement**

**25. How do I get more information?**

Visit the Fire Fee Resolution Webpage on the City's website at **FILL IN URL OF FIRE FEE RESOLUTION WEBPAGE** where you can find claim forms, information on the Lawsuit and the Settlement, and documents such as the Complaint and the Consent Judgment.

You may also call Class Counsel at (912) 638-5200 or write Class Counsel at:

James L. Roberts, IV, Esquire  
ROBERTS TATE, LLC  
Post Office Box 21828  
St. Simons Island, Georgia 31522

PLEASE DO NOT CALL OR WRITE TO THE JUDGE CONCERNING THIS LAWSUIT OR THE SETTLEMENT. PLEASE DO NOT CALL THE CLERK OF COURT. EXCEPT FOR SUBMITTING OBJECTIONS IN ACCORDANCE WITH THE INSTRUCTIONS PROVIDED IN QUESTION NO. 18, PLEASE DO NOT WRITE TO THE CLERK OF COURT CONCERNING THIS LAWSUIT OR THE SETTLEMENT.

## **Full Text of the Settlement**

### **26. What is the full text of the Release for the Settlement?**

#### **A. Released Claims by Named Plaintiff and Class Members**

Named Plaintiff and Class Members agree to release and forever discharge, and by this Agreement do, for themselves, their heirs, executors and administrators, release and forever discharge Defendant, its past, present and future Mayor and Council, offices and departments, and their respective past, present and future divisions, subsidiaries, affiliates and related governmental entities and their successors, assigns, directors, officers, employees, attorneys, agents and representatives, personally and as directors, officers, employees, attorneys, agents, or representatives (collectively, the “Defendant Releasees”), of and from all manner of action and actions, causes and causes of action, sums of money, covenants, contracts, controversies, agreements, promises, damages (including, but not limited to, attorneys fees), claims and demands for the payment of taxes asserted in the Lawsuit related to or arising out of the assessment of Fire Fees as alleged in the Lawsuit from 2017 on or after February 27, 2018 to 2024 through the date of the Court’s execution of the Order and Judgment whether in law or in equity (the “Released Plaintiff and Class Member Claims”).

#### **B. Effect of Failure to Grant Final Approval**

In the event that the Court fails to enter an Order granting Final Approval to this Unopposed Judgment, the Lawsuit shall resume, this Unopposed Judgment and any Order granted pursuant to this Unopposed Judgment, including but not limited to the Preliminary Approval Order shall have no res judicata or collateral estoppel effect and shall be of no force or effect, and the Parties’ rights and defenses shall be restored without prejudice as if this Unopposed Judgment had never been entered into unless either: (1) Named Plaintiff and Defendant agree in writing to a modification of the Unopposed Judgment and obtain approval of the [Amended] Unopposed Judgment with such agreed to modification, or (2) Named Plaintiff and Defendant successfully obtain reversal of the decision denying entry of the Order granting Final Approval to this Unopposed Judgment after reconsideration or appellate review.

#### **C. Continuing Jurisdiction**

The Court shall retain jurisdiction over the interpretation and implementation of this Consent Judgment, as well as any matters arising out of, or related to, the interpretation or implementation of this Unopposed Judgment.

# Exhibit “D”

**GRANGE INVESTMENTS, LLC V. THE CITY OF PORT WENTWORTH, GEORGIA  
IN THE SUPERIOR COURT OF CHATHAM COUNTY  
STATE OF GEORGIA**

**TO: PROPERTY OWNERS WHO OWN OR OWNED PROPERTY AND WERE ASSESSED AND PAID FIRE FEES TO THE CITY OF PORT WENTWORTH (“FIRE FEES”) FOR 2017 ON OR AFTER FEBRUARY 27, 2018, 2019, 2020, 2021, 2022, 2023 OR 2024 THROUGH THE DATE OF EXECUTION OF THE COURT’S ORDER AND JUDGMENT.**

**PLEASE READ THIS NOTICE CAREFULLY. A COURT AUTHORIZED THIS NOTICE.**

A Settlement has been preliminarily approved by the Superior Court of Chatham County, Georgia in the class action lawsuit (the “Lawsuit”) listed above. If the Settlement is approved by the Court at or after the Fairness Hearing described below, the City of Port Wentworth has agreed to create an Aggregate Refund Fund in the amount of \$1,900,000.00 (the “Aggregate Refund Fund”). Individual Class Member refunds will be calculated pursuant to the terms of the Unopposed Judgment on Aggregate Refund and Order (“Consent Judgment”).

You are a member of the Class if you are or were an owner of property owner and paid were assessed and paid Fire Fees for 2017 on or after February 27, , 2018, 2019, 2020, 2021, 2022, 2023 or 2024 through the date of Execution of the Court’s Order and Judgment.

A Final Approval Hearing will be held on \_\_\_\_\_ at \_\_\_\_\_ .m. in Courtroom \_\_\_\_\_ at the Chatham County Courthouse to determine among other things: (1) whether to finally certify the Settlement Classes; (2) whether the proposed Settlement should be granted final approval; (3) whether Class Counsel’s request for an award of attorneys’ fees, expenses and service award to Class Representative should be approved; and (4) whether final judgment should be entered. If no objections are filed, the Court may elect to hold the hearing telephonically or virtually.

If you are a member of the Class as defined above, your rights may be affected by the proposed Settlement as set forth in the Consent Judgment.

**You do not have the right to exclude yourself from the Settlement in this Lawsuit, but you do have the right to object in writing.** Any objection by a Class Member must postmarked on or before \_\_\_\_\_ **and must comply with the requirements stated in the Consent Judgment, Section F which can be found at [INSERT URL TO SETTLEMENT WEBSITE].**

After the Settlement has been approved by the Court, if you still own the property for which a refund is determined to be owed, you will not be required to do anything to receive your refund. If you no longer own the property for which a refund is determined to be owed, after the Settlement has been approved by the Court, you will receive a Claim Form. The Claim Form will be sent to your current address or your last known address. If you receive a Claim Form you will need to complete and return it as instructed on the Claim Form in order to receive the refund.

If you are a member of the Class and have not yet received the Full Notice of this Settlement, or if you want more information regarding anything in the Publication Notice, you may obtain such information by visiting [INSERT URL TO THE SETTLEMENT WEBSITE], calling Class Counsel at (912) 638-5200 or writing Class Counsel at ROBERTS TATE, LLC, Post Office Box 21828, St. Simons Island, Georgia 31522.

**DO NOT CONTACT THE COURT, THE CLERK'S OFFICE OR THE JUDGE REGARDING THIS NOTICE. THEY WILL NOT BE ABLE TO ANSWER YOUR QUESTIONS.**

# Exhibit “E”





Street Address: \_\_\_\_\_  
\_\_\_\_\_  
City: \_\_\_\_\_  
State: \_\_\_\_\_  
Zip Code: \_\_\_\_\_

**Address where refund is to be mailed (if different from current address):**

Street Address: \_\_\_\_\_  
\_\_\_\_\_  
City: \_\_\_\_\_  
State: \_\_\_\_\_  
Zip Code: \_\_\_\_\_

**Area Code and Phone number (day):**

**Area Code and Phone number (evening):**

**Email:**

**If you need additional space, attach the required information on separate, numbered sheets in the same format as above and print your name at the top of each additional sheet.**

**CERTIFICATION**

**I/We certify that I/we formerly owned and paid Fire Fees for the property located at [ADMINSTRATORS FILL IN THE PROPERTY ADDRESS].**

I/We declare and affirm under penalties of perjury that the foregoing information contained herein is true, correct and complete to the best of my/our knowledge, information and belief, and that this Claim Form was executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Signature of Property Owner

\_\_\_\_\_  
Signature of Joint Property Owner, if any

\_\_\_\_\_  
(Print your name here)

\_\_\_\_\_  
(Print your name here)

# Exhibit “F”



**PERSONAL IDENTIFICATION**

**Please Type or Print**

**Name:**

**Current Address:**

Street Address: \_\_\_\_\_

\_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

**Address or Parcel Number for which you believe a refund is owed:**

Street Address: \_\_\_\_\_

\_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

Parcel No.: \_\_\_\_\_

**Area Code and Phone number (day):**

<b>Area Code and Phone number (evening):</b>
<b>Email:</b>

**If you need additional space, attach the required information on separate, numbered sheets in the same format as above and print your name at the top of each additional sheet.**

**YEARS FOR WHICH YOU BELIEVE YOU ARE ENTITLED TO A REFUND**

Please list all of the tax years for which you believe you are entitled to a refund:

\_\_\_\_\_.

**SUPPORTING DOCUMENTATION**

You may attach to this Claim Form any documentation that you believe supports your claim that you are entitled to a refund. Make sure each page of such documentation is clearly labeled with your name.

**CERTIFICATION**

**I/We certify that I/we currently or formerly own(ed) and paid Fire Fees for the property located at (fill in address of property for which you believe a refund is due)**

\_\_\_\_\_.

I/We declare and affirm under penalties of perjury that the foregoing information contained herein and documents attached here to, if any, are true, correct and complete to the best of my/our knowledge, information and belief, and that this Claim Form was executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Signature of Property Owner

\_\_\_\_\_  
Signature of Joint Property Owner, if any

\_\_\_\_\_  
(Print your name here)

\_\_\_\_\_  
(Print your name here)

# Exhibit “G”



**Name:**

**Current Address:**

Street Address: \_\_\_\_\_

\_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

**Address for which you believe a refund is owed (if different from current address):**

Street Address: \_\_\_\_\_

\_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

**Area Code and Phone Number (day):**

**Area Code and Phone Number (evening):**

**Email:**

**If you need additional space, attach the required information on separate, numbered sheets and print your name at the top of each additional sheet.**

**OBJECTION TO INDIVIDUAL REFUND AMOUNTS**

Please provide your reason for objecting to the individual refund amount shown on the Class List, including the specific tax years to which you are objecting and what you believe the correct refund amount should be:

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**SUPPORTING DOCUMENTATION**

You may attach to this Objection Form any documentation that you believe supports your objection to the individual refund amount shown on the Class List. Make sure each page of such documentation is clearly labeled with your name.

**CERTIFICATION**

**I/We certify that I/We currently or formerly owned(ed), reside(ed) and paid fire protection fees (“Fire Fees”) taxes for the property located at *(fill in address of property for which you believe a refund is due)*:**

---

I/We declare and affirm under penalty of perjury that the foregoing information contained herein and documents attached hereto, if any, are true, correct and complete to the best of my/our knowledge, information and belief, and that this Objection Form was executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

---

Signature of Property Owner

Signature of Joint Property Owner, if any

---

(Print your name here)

---

(Print your name here)

# Exhibit “H”

**IN THE SUPERIOR COURT OF CHATHAM COUNTY  
STATE OF GEORGIA**

**GRANGE INVESTMENTS, LLC,**

)

)

**Plaintiff,**

)

**CIVIL ACTION NO. SPCV23-00216-KA**

)

**v.**

)

)

**CITY OF PORT WENTWORTH,**

)

)

)

**Defendant.**

)

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**ADDRESS UPDATE FOR CLASS MEMBER**

If you are a Class Member in the above referenced class action matter and need to update your address, use this form.

Mail completed form to:

**Terry D. Turner, Jr.  
Gentle Turner & Benson, LLC  
Johnson County Class Action Settlement  
501 Riverchase Parkway East  
Suite 100  
Hoover, Alabama 35244**

**CLASS MEMBER IDENTIFICATION**

**Please Type or Print**

<b>Name:</b>
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**Current Address:**

Street Address: \_\_\_\_\_

\_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

**Address where refund is to be mailed (if different from current address):**

Street Address: \_\_\_\_\_

\_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

**Address for which you believe a refund is owed (if different from current address):**

Street Address: \_\_\_\_\_

\_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

**Area Code and Phone number (day):**

**Area Code and Phone number (evening):**

**Email:**

**If you need additional space, attach the required information on separate, numbered sheets in the same format as above and print your name at the top of each additional sheet.**

# Exhibit “I”



# Exhibit “J”

Sec. 8-19. - Fire protection fees.

There shall be collected annually from each commercial and industrial structure within the City of Port Wentworth Fire Protection district the following fees. These fees will be invoiced in July of each year and due by September 30 of each year. Failure to pay the fire prevention and protection utility fee by September 30 of the year will result in a twenty (20) percent late penalty. The minimum fee charged for commercial and industrial structures within the city limits shall be one hundred dollars (\$100.00) and the minimum fee charged for outside the city limits but in the fire district shall be two hundred and fifty dollars (\$250.00). Any commercial and industrial structure within the City of Port Wentworth Fire Protection district over one million (1,000,000) square feet shall be charged a maximum of forty-five thousand dollars (\$45,000.00).

Fire District—In or Out of City Limits	Price per Square Foot
Inside City Limits	\$0.02059
Outside City Limits	\$0.03153

(Ord. No. 95-06, 5-25-95; Ord. No. 95-09-A, 7-27-95; Ord. No. 04-01, 1-22-04; Ord. No. 12-15, 6-21-12; Ord. No. 12-22, 7-26-12)

CERTIFICATION

This is to certify that the attached copy is a true and accurate copy of the original.

*Zahna Smoak*  
Ms. Zahna Smoak, City Clerk

