

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

<b>JOSHUA LANIER,</b>	)	
	)	
<b>Plaintiff,</b>	)	<b>CIVIL ACTION NO. SUV2023000398</b>
	)	
<b>v.</b>	)	
	)	
<b>CITY OF RICHMOND HILL,          GEORGIA,</b>	)	
	)	
<b>Defendant.</b>	)	

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

Pursuant to O.C.G.A. § 9-11-23, Named Plaintiff, Joshua Lanier (hereinafter “Named Plaintiff”) individually and on behalf of all persons similarly situated and Defendant City of Richmond Hill, Georgia (the “City” or the “Defendant”) by and through their respective undersigned attorneys as identified below, file this Joint Motion and Supporting Memorandum of Law for Preliminary Approval of Class Action Settlement, Preliminary Certification of Settlement Class, Approval of Notice Program and to Schedule Final Approval Hearing (the “Joint Motion”). The Parties request that the Court enter an Order (1) preliminarily approving the proposed settlement as set forth in the proposed Order and Judgment (the “Proposed Order and Judgment”); (2) certify the proposed Settlement Class, as defined hereinbelow; (3) designate Named Plaintiff as Class Representative; (4) designate Roberts Tate, LLC and Manly Shipley, LLP as Class Counsel; (5) approve the notice program; (6) approve certain forms to be used in the administration of the settlement; and (7) schedule the final approval hearing. In support of this Joint Motion, the Parties show the Court as follows:

## **I. OVERVIEW OF THE LAWSUIT AND PROPOSED SETTLEMENT**

This lawsuit (the “Lawsuit”) alleges that the City levied and assessed illegal taxes in the form of fire fees pursuant to a Resolution and Ordinance of Richmond Hill, Georgia Providing for the Implementation of a Fire Protection Fee, adopted and effective April 2, 2019 (the “Fire Fee”). Named Plaintiff and the prospective class members claim entitlement 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 settlement in this matter. A copy of the Proposed Order and Judgment which memorializes the proposed settlement by the Parties (the “Settlement”) is attached as **Exhibit (“Ex.”) “1”**.

### **A. Factual Background**

On April 2, 2019, Richmond Hill adopted Richmond Hill Ordinance Chapter 38, Article IV- Fire Protection Fee (the “Fire Fee Ordinance”) and collected Fire Fees as provided therein from property owners based on the Fire Fee Ordinance for fiscal years 2019 through 2024.<sup>1</sup>

As of January 1, of each year from 2019 to 2024, Named Plaintiff owned real estate in City of Richmond Hill, Georgia (the “Subject Property”). In 2019, Named Plaintiff paid a Fire Fee in the amount of \$185. In 2020, Named Plaintiff paid a Fire Fee in the amount of \$185. In 2021, Named Plaintiff paid a Fire Fee in the amount of \$185. In 2022, Named Plaintiff paid a Fire Fee in the amount of \$225. In 2023, Named Plaintiff paid a Fire Fee in the amount \$225. In 2024, Named Plaintiff paid a Fire Fee in the amount of \$225. As of the date of filing, Named Plaintiff has not been billed or paid a Fire Fee for Fiscal Year 2025.

According to the Georgia Supreme Court, “[a] tax is an enforced contribution exacted

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<sup>1</sup> Richmond Hill’s Fiscal Year runs from July 1 through June 30. As of the date of filing, Richmond Hill has not billed Fire Fees for Fiscal Year 2025 which will be billed by the Bryan County Tax Commissioner along with the property taxes for Richmond Hill and Bryan County in November, 2025 and due and payable in December, 2025.

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 Telecommunications, LLC v. Cobb County*, 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 generally has considered 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, Named Plaintiff sets out a number of points in support of its claim that the Fire Fee is a tax and not a fee:

- 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 object and purpose of the Fire Fee as currently structured is to provide general revenue rather than compensation for services rendered.
- The Fire Fee is assessed by the City without regard to direct benefits that may inure to the Named Plaintiff or to the prospective class.
- 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.

Under the Georgia Constitution and Georgia law, taxation of real and personal property is required to be *ad valorem*. That is, property must be assessed based upon the value of the property and not based upon a flat rate. *See Hutchins, et al. 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, Named Plaintiff contends that 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.

#### **B. Settlement Discussions**

After thoroughly investigating the facts of this Lawsuit, filing the Complaint, the Parties began settlement negotiations. *See* Affidavit of James L. Roberts, IV, (“Roberts Aff.”) attached

hereto as **Exhibit “2”**, at ¶14. The Parties held numerous settlement negotiation discussions. *Id.* at ¶15. Ultimately, the Parties were able to reach the Settlement which is memorialized in the Order and Judgment. *Id.* at ¶16.

### **C. Terms of the Proposed Settlement**

The terms of the proposed Settlement are set forth in the Proposed Order and Judgment. *See* Ex. 1, Order and Judgment. The direct benefits of the Settlement to the Class Members include the creation of an “**Aggregate Refund Fund**” in the amount of \$5,000,000.00 as well as a permanent injunction enjoining collection of the Fire Fee under the Fire Fee Ordinance as currently adopted. The Aggregate Refund Fund will be used for the payment to the Class Members of Fire Fees paid, legal fees and expenses, class representative service payments, and administrative costs. The City shall pay the Aggregate Refund Fund as follows:

- (1) \$2,000,000 on or before January 10, 2026 (the “Initial Refund Fund Payment”); and
- (2) \$3,000,000 on or before January 10, 2027 (the “Final Refund Fund Payment”).

In the event that the City fails to make payment into the Aggregate Refund Fund as provided in the Proposed Order and 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.

### **D. Identification of Class Members and Calculation of Individual Refunds**

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

The Administrator shall be given full access to the pertinent 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 period for which refunds will be determined is November 7, 2018 through the date of entry of this Order (the “**Refund Period**”). The amount of Fire Fees paid by each Class Member during the Refund Period shall be determined and then summed to determine the total of all Fire Fees paid by all Class Members during the Refund Period. The percentage of Fire Fees paid by an individual Class Member during the Refund Period multiplied by the amount of the Aggregate Refund Fund shall be the presumptive refund amount (“**Presumptive Refund Amount**”).

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 calculating the Presumptive Refund Amount owed to each Class Member.

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 Presumptive Refund Amount to each Class Member, the Administrator will post the list of Class Members and the Presumptive Refund Amount owed to each on the City’s website and provide notice in the Bryan County 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 Presumptive Refund Amount. Attached hereto as

**Exhibit “7”** is the proposed Objection Form For Class Members which is submitted to the Court for approval.

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 (“Missing Class Members”). The proposed Claim Form For Missing Class Member is attached hereto as **Exhibit “6”** and is submitted to the Court for approval. 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. The Presumptive Refund Amount for Class Members shall be adjusted based on any refunds determined to be owed for Missing Class Members.

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.

**E. Administration of the Class**

The Presumptive Refund Amount for each Class Member will be posted on a page on the City’s website along with information about how a Class Member can object to the Presumptive Refund Amount.

After the Administrator identifies the Presumptive Refund Amount for each Class Member, 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 who 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 is attached hereto as **Exhibit “5”** and submitted to the Court for 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 of 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.

The Parties request Rita Spalding be 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, the Parties shall consent to the appointment of a substitute Special Master and recommend such Special Master to the Court.

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.

**F. Qualified Class Member Refunds**

The Administrator will determine each Qualified Class Member’s pro-rata share from the

Aggregate Refund Fund (the “**Pro-Rata Refund**”) following the submission of all Category 2 Claim Forms and resolution of all claims and objections as set forth hereinabove. “**Pro-Rata Refund**” shall mean the proportion each Qualified Class Members’ total payment of Fire Fees during the Refund Period bears to the payments of all Qualified Class Members during the Refund Period. The Pro-Rata Refund is expected to return to each Qualified Class Member 60-100% of the Fire Fees paid during the Refund Period less fees and expenses. The Pro-Rata percentage shall be used to calculate each Qualified Class Member’s share of the Fees and Expenses to be subtracted from the Pro-Rata share of the Aggregate Refund Fund. The Fees and Expenses shall be totaled and multiplied by the Pro-Rata share. The resulting number shall be each Qualified Class Member’s portion of the Fees and Expenses (“**Pro-Rata Fees and Expenses**”). The difference between the Pro-Rata share of the Aggregate Refund less the Pro-Rata Fees and Expenses shall be each Qualified Class Member’s final refund (“**Final Refund**”) and shall be the amount distributed to each Qualified Class Member as set forth herein.

**G. 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 claims or objections as set forth above, the Administrator shall identify to the Lanier QSF Administrator, defined hereinbelow, the amount of the Final Refund due each taxpayer and the address to which the refund is to be mailed for the Category 1 Class Members. The Lanier 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 the later of the receipt of such notice or the payment of the Final Refund Payment by the City. Within thirty (30) days following the later of the expiration of the period to submit Claim Forms or a final ruling by the Special Master on any claims or objections as set forth above, the Administrator shall identify to the Lanier QSF Administrator Category 2 Class Members who have

properly filled out and returned claim forms, the amount of Final Refund due each Category 2 Class Member and the address to which the refund is to be mailed. The Lanier QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the Category 2 Class Members within thirty (30) days of the later of the receipt of such notice or the payment of the Final Refund Payment by the City.

Any and all checks returned or uncashed after one hundred and twenty (120) days from issuance shall be canceled by the Lanier 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 Lanier 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 Lanier 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. The proposed form for the Notice of Completion is attached hereto as **Exhibit “9”** and is submitted to the Court for approval.

#### **H. Establishment of the Lanier Qualified Settlement Fund**

Under the Proposed Order and Judgment, the Parties consent to the Court establishing a Qualified Settlement Fund under Section 468B of the Internal Revenue Code (the “**Lanier QSF**”). The Lanier QSF will be identified and established prior to entry of, and will be specified in, the Final Order. The Lanier 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 F and K of the Proposed Order and Judgment respectively. The Final Order will appoint an administrator of the Lanier QSF (the “**Lanier QSF Administrator**”). The costs of the Lanier 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 Lanier QSF Administrator. The Aggregate Refund Fund Account shall have a unique Taxpayer Identifier Number. The Lanier QSF Administrator shall act as a fiduciary with respect to the handling, management and distribution of the Aggregate Refund Fund.

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 Order and 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.

**I. Appointment of the Administrator**

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

**J. Proposed Notice Program**

Subject to the Court’s approval, the Parties propose to individually notify each Class Member who owns or owned property in City of Richmond Hill, Georgia and were assessed and paid Fire Fees during the Refund Period by U.S. Mail to their last known address (hereinafter referred to as the “**Full Notice**”). *See* Ex. “1”, Proposed Order and Judgment, at Section E. A copy

of the proposed Full Notice is attached as **Exhibit “3”**.

As part of the proposed notice program, the Parties will also place an advertisement in The Bryan County News once a week for four (4) consecutive weeks (hereinafter referred to as the “**Publication Notice**”). A copy of the proposed notice to be placed in the Bryan County News is attached as **Exhibit “4”**.

The City will also create a webpage on its website where information about the Lawsuit and the Proposed Order and Judgment can be found (the “**Settlement Webpage**”). The URL to the Settlement Webpage will be included in the Full Notice to each Class Member as well as in the Publication Notice in The Bryan County News. *See* Ex. “3”, Full Notice and Ex. “4”, Publication Notice.

#### **K. 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 Settlement, 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 lacks standing to either object or agree to Class Counsel’s Fee Petition. *See* Ex. 3, Full Notice at Question No. 17; Ex. 1, Proposed Order and Judgment at Section F.

#### **L. Service Awards**

Class Counsel will apply to the Court for a service award to the Named Plaintiff for up to 2.5% of the Aggregate Refund Fund (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 from the Aggregate Refund Fund. *See* Ex. 3, Full Notice at Question No. 17. 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. 1, Proposed Order and Judgment at Section F.

### **M. Releases**

Named Plaintiff and Class Members will release the City from all claims relating to all issues raised or which could have been raised in this Lawsuit.

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

### **A. The Proposed Settlement 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 class action settlement is a two-step process. First, the Court must conduct a preliminary review to determine whether the proposed settlement 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 settlement does not involve a determination of the merits of the settlement but is to solely to communicate the proposed settlement 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 settlement 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 settlement 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 settlement 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 settlement 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 experienced 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 settlement 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 settlement 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

settlement 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 settlement of class actions. *Id.* at 986. (“[O]ur judgment is informed by the strong judicial policy favoring settlement as well as by the realization that compromise is the essence of settlement.”). *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 settlement 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 settlement.

When considering whether to grant preliminary approval of class action settlements courts in the Eleventh Circuit use two different standards. Some courts find that preliminary approval is appropriate “where the proposed settlement is the result of the parties’ good faith negotiations, there are no obvious deficiencies and the settlement 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 settlement, 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 settlement is fair, adequate and reasonable; (4) the complexity, expense and duration of litigation; (5) the substance and amount of opposition to the settlement; and (6) the stage of proceedings at which the settlement 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 settlement 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 settlement]; 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 settlement. *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 settlement, is however “committed to the sound discretion of the ... court.” *In re US Oil & Gas Litg.*, 967 F.2d at 493.

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

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

The proposed Settlement was negotiated at arm’s length and without collusion. *See Ex. 2, 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. 2, Roberts Aff.* at ¶¶17, 19. The Settlement was only reached after extensive negotiations concerning the parameters and provision of a fair, reasonable and adequate settlement. *Id.* at ¶19.

The proposed Settlement is not deficient and is within the range of reason. The Aggregate Refund Fund to be established if the Proposed Order and Judgment is approved is \$5,000,000.00. From the Aggregate Refund Fund, Class Members are eligible to receive their pro-rata share of

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<sup>2</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 settlement), Class Counsel has confirmed that there are no agreements in connection with the Settlement other than specifically articulated in the Proposed Order and Judgment. *See Ex. 2, Roberts Aff.* at ¶23.

their calculated tax refund up to the total calculated refund due less fees and expenses<sup>3</sup> (the “Pro-Rata Refund”). *See* Ex. 1, Proposed Order and Judgment, Section J.

There is no evidence of collusion as counsel for both Parties zealously represented the best interests of their clients. *See* Ex. 2, Roberts Aff. at ¶¶17-19. Moreover, Class Counsel believes that the Settlement is fair and reasonable thereby entitling the Settlement 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 settlement). Accordingly, preliminary approval of the Settlement reached in the Proposed Order and Judgment is warranted since the standard for preliminary approval stated in *In re Checking Account Overdraft Litig.*, 275 F.R.D. 654 (S.D. Fla. 2011), has been met.

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

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

To begin, Named Plaintiff, as the Class Representative, shares the same interests as the absent Class Members and asserts 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 Settlement.

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. 2, Roberts Aff. at ¶13. Furthermore, the facts of this Lawsuit have

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<sup>3</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 Proposed Order and Judgment. *See* Ex. 1, Proposed Order and Judgment, at Section F.

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 settlement negotiations and successfully positioned Class Counsel to engage in vigorous, arm’s length negotiations. *Id.* at ¶¶14-16. In light of the foregoing, the Settlement 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 Settlement. *See Mashburn v. Nat’l Healthcare, Inc.*, 684 F. Supp. 660, 669 (M.D. Ala. 1988) (settlement 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 Settlement reached in the Proposed Order and Judgment is also warranted under the *Bennett* factors which courts use to determine if the class action settlement 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 settlement.” *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, a proposed settlement was reached prior to a hearing on class certification. 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 Settlement reached provides immediate cash refunds for the Class Members up to the total calculated refund due less fees and expenses. *See* Ex. 1, Proposed Order and Judgment, Sections C and J. 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 Settlement set forth in the Proposed Order and 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 Settlement resolves the cause without any further delay and will, if finally approved, offer the Settlement 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) (nothing 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 Settlement is Within the Range of Possible Recoveries and is Fair, Adequate and Reasonable**

The second and third *Bennett* factors – whether the settlement 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 settlement 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 the total calculated refund due less fees and expenses. *See* Ex. 1, Proposed Order and Judgment, Section J. *Compare WinSouth Credit Union v. Mapco Express, Inc.*, No. 3:14-cv-01573 (M.D. Tenn. Jan. 12, 2017) (approving settlement 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 settlement fair, adequate and reasonable where there was an immediate and substantial benefit to the class). Therefore, the Settlement is within the range of possible recoveries and is fair, adequate and reasonable.

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

A settlement 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 Settlement 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 class certification and merits based issues. 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 Settlement allows Named Plaintiff and the Class Members to receive immediate and certain relief.

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

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 settlement against further litigation.” *Lipuma*, 406 F. Supp.2d at 1324. The settlement was reached approximately two (2) years after the suit was filed, and 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 settlement is whether the agreement arose out of arms-length-nonocclusive negotiations.”). *See also Bennett*, 737 F.2d at 987 n.9 (approving settlement where district court had “determined that the settlement 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 settlement [early] would work against the interests of the class and undercut the judicial policy favoring early settlement.” *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 settlements 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 settlement” 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 settlement negotiations. *See* Ex. 2, Roberts Aff. at ¶¶9-12. Numerous Open Records Requests were issued to the City for documents from which Class Counsel was able to determine the total amount in controversy and the number of potential class members. *Id.* at ¶¶9 11. 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. Class Counsel reviewed payment record cards and tax bills taxpayers who potentially could be entitled to a refund. *Id.* at ¶12.

Class Counsel spent a substantial number of hours investigating the hundreds of potential refund claims in tax years 2018, 2019, 2020, 2021, 2022 and 2023. *Id.* at ¶11. *See also Ressler v. Jacobson, et al.*, 822 F. Supp. at 1555 (“The law is clear that early settlements 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. 2, 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 Settlement after negotiations. The City is represented by Ray C. Smith and Benjamin M. Perkins who are extremely capable counsel and were worthy, highly competent and professional

adversaries. *Id.* at ¶17, 19. The City mounted vigorous defenses and the Settlement was only reached after extensive negotiations concerning the parameters and provisions of a fair, reasonable and adequate settlement. *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 settlement was fair” where “competent counsel on both sides” and “settlement 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 Order and Judgment, all Class Members are treated equally. Courts have concluded that where the settlement 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 Order and 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. 1, Proposed Order and Judgment, Sections I, J, K. There are no claims forms for such Qualified Class Members to complete for Fire Fees paid for property they still own. If the Class Member is a Qualified Class Member as defined in the Proposed Order and 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 Settlement 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 Settlement Class Should be Certified**

When a settlement is reached before certification, a court must determine whether to certify the settlement 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 propriety 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 Settlement Class is defined as ***all taxpayers within the City who were assessed and paid a Fire Fee at any time between November 7, 2018 and the date of final approval of this Judgment*** (herein the “**Refund Class**”).

The Court should certify this Settlement Class. 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. *See also UNUM Life Ins. Co. 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 Settlement Class satisfies the requirements of O.C.G.A. §9-11-23(a).**

The Settlement Class satisfies 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 Settlement Class Members for the proposed class exceeds 9636 members for each tax year at issue. *See* Ex. 1, Proposed Order and Judgment, Exhibit A. 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 Settlement

Class 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 Settlement Class – 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 alleged 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 Settlement Class.

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 class. 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 Settlement Class and has no interests divergent from those of the Members of the Settlement 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. 2, 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 well 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 Settlement Class. Named Plaintiff does not stand to benefit under any circumstances where the prospective members of the Settlement Class 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), (2) and (3); however, Named Plaintiff seeks certification only under (b)(1) and (2).

**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 Settlement Class 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 Settlement Class 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 Settlement Class.

**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).**

While certification is not sought under (b)(3), such certification would be proper. 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 Settlement Class 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 class predominates 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 Settlement Class.

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 alleged 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 County, 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 Settlement Class.**

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 Settlement Class, no legitimate interest exists for the Members of the Settlement Class to individually control separate actions. *See Sacred Heart Health Systems, Inc. v. Humana Military Healthcare Services, Inc.*, 601 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 Settlement Class. As the Fire Fees at issue were paid to the City and all properties which such Fire Fees were levied on are located in City of Richmond Hill, Georgia, 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 Settlement Class and the overarching legal issues requiring resolution by the Court, the instant action presents

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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 Settlement, if approved, would obviate the need for a trial, the Court need not consider the manageability of a potential trial in its analysis of deciding whether to certify the Settlement Class. *See Amchem Products, Inc.*, 521 U.S. at 620.

a straightforward 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 Settlement Class would amount to well over 9636 for each tax year at issue burdening the Superior Court of Bryan County, Georgia. *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 Settlement Class via the U.S. Postal Service at the last known address as determined from the City’s business records and the records of the City of Richmond Hill, Georgia Tax Commissioner. This is the Full Notice proposed by the Parties. *See* Ex. 3. 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 Settlement. The Full Notice also informs the Members of the Settlement Class about the deadlines and their rights to object and instructions for doing so. It also informs the Members of the Settlement Class 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 Settlement Class can obtain more information about the Lawsuit and the Settlement if they desire to do so. *See* Ex. 3, Full Notice.

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

Finally, a Publication Notice will be placed in the Bryan County News containing

information about the Lawsuit and directing the Members of the Settlement Class to the Settlement Webpage. This is the Publication Notice proposed by the Parties. *See* Exhibit 4, 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 Settlement Class. *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 Settlement**

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

##### **1. Members of the Settlement Class Who No Longer Own the Property**

The first claim form will be used for Settlement 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 Order and Judgment. A copy of the Claim Form for Category 2 Class Members is attached as **Exhibit “5”**. The Parties respectfully request that the Claim Form for Category 2 Class Members be approved for use in the administration of this Settlement.

##### **2. Missing Settlement 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 Settlement Class Member. A copy of the Claim Form for Missing Class Member is attached as **Exhibit “6”**. The Parties respectfully request that the Claim Form for Missing Class Member be approved for use in the administration of this Settlement.

##### **3. Objection Form for Class Member**

Under the Proposed Order and 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. 1, Proposed Order and Judgment, Section H. A copy of the proposed Objection Form for Class Member is attached hereto as **Exhibit “7”**. The Parties respectfully request that the Objection Form for Class Member be approved for use in the administration of the Settlement.

#### **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 “8”**. The Parties respectfully request that the Address Update Form be approved for use in the administration of the Settlement.

#### **5. Notice of Completion**

Under the Proposed Order and Judgment the Lanier 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. 1, Proposed Order and Judgment, Section K. A copy of the proposed Notice of Completion is attached hereto as **Exhibit “9”**. The Parties respectfully request that the Notice of Completion be approved for use in the administration of the Settlement.

### **CONCLUSION**

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

Respectfully submitted this 6<sup>th</sup> day of November, 2025.

ROBERTS TATE, LLC

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ATTORNEYS FOR DEFENDANT

**CERTIFICATE OF SERVICE**

I hereby certify that this day I have electronically filed the within and foregoing **Joint Motion and Supporting Memorandum of Law for Preliminary Approval of Class Action Settlement, Preliminary Certification of Settlement Class, Approval of Notice Program and to Schedule Final Approval Hearing**, with the Clerk of Court using the PeachCourt efile system, which will automatically send electronic mail notification to counsel of record as follows:

Ray C. Smith, Esq.  
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Richmond Hill, GA 31324  
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This 6<sup>th</sup> day of November, 2025.

**MANLY SHIPLEY, LLP**

*/s/ John B. Manly*  
\_\_\_\_\_  
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# **EXHIBIT “1”**

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

<b>JOSHUA LANIER,</b>	)	
	)	
<b>Plaintiff,</b>	)	<b>CIVIL ACTION NO. SUV2023000398</b>
	)	
<b>v.</b>	)	
	)	
<b>CITY OF RICHMOND HILL,</b>	)	
<b>GEORGIA,</b>	)	
	)	
<b>Defendant.</b>	)	

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**ORDER AND JUDGMENT**

Plaintiff Joshua Lanier (“**Named Plaintiff**”, “**Lanier**” or “**Class Representative**”) filed the instant class action lawsuit (the “**Lawsuit**”) against the City of Richmond Hill (“**Defendant**” or the “**City**”) pursuant to O.C.G.A. §48-5-380 (the “**Refund Statute**”) on behalf of himself and all taxpayers similarly situated seeking refunds for taxes illegally assessed and collected pursuant to City of Richmond Hill Ordinance Chapter 38, Article IV- Fire Protection Fee as adopted April 2, 2019 (the “**Fire Fee**” and the “**Fire Fee Ordinance**”) and injunctive relief .<sup>1</sup>

Having read and considered the pleadings and facts presented, the Court finds as follows:

The Fire Fee has been assessed and collected based on the ownership of property on a *non-ad valorem* basis. Under the Georgia Constitution and Georgia law, taxation of real and personal property is required to be *ad valorem*. That is, property must be assessed based upon the value of the property. *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

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<sup>1</sup> Named Plaintiff also asserts claims for declaratory judgment, prejudgment interest, and violation of uniformity requirement, due process and equal protection.

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 exclusively to be used for fire protection services, 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 whom 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, 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 one class 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 class consists of *all taxpayers within the City who were assessed and paid a Fire Fee at any time between November 7, 2018 and the date of final approval of this Order and Judgment* (hereinafter the “**Refund Class**”).

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 Class 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 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 Class as Class Counsel; and
- 8) The action is manageable as a class action.

Plaintiff Lanier shall serve as class representative for the Refund Class as defined herein.

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

### **B. Permanent Injunction**

Additionally, as of January 1, 2026 and thereafter, Defendant is permanently enjoined and restrained from billing Fire Protection Fees pursuant to City of Richmond Hill Code of Ordinances Chapter 38, Article IV as adopted April 2, 2019.

### **C. Judgment on the Aggregate Refund Amount**

The Court hereby approves and enters judgment pursuant to the Refund Statute in favor of Named Plaintiff and the class in the amount of Five Million and No/100 Dollars (\$5,000,000.00) (hereinafter the “**Aggregate Refund Fund**”) to pay refunds to the Refund Class.

Defendant shall pay the Aggregate Refund Fund as follows:

- (1) \$2,000,000 on or before January 10, 2026 (the “**Initial Refund Fund Payment**”); and
- (2) \$3,000,000 on or before January 10, 2027 (the “**Final Refund Fund Payment**”).

In the event that Defendant fails to make the payment 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-

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<sup>2</sup> Additionally, while the Court has elected to only certify the Refund Class 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 Class 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).

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 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 “**Lanier 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 Lanier QSF (the “**Lanier QSF Administrator**”). The Lanier QSF Administrator will be paid a flat fee of \$30,000.00. The costs of the Lanier 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 Lanier QSF Administrator. The Aggregate Refund Fund Account shall have a unique Taxpayer Identifier Number.

The Lanier 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 Order and 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.

#### **D. 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 Richmond Hill’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 pertinent records of the City of Richmond Hill necessary to identify Class Members and determine individual refund amounts. 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 Lanier 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 Lanier 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.

#### **E. Notification of Class**

Any and all attorney's fees, costs and expenses, and class service payments awarded by the Court to Class Counsel shall be payable from the Initial Aggregate Refund Fund Payment and shall be paid by the Lanier QSF Administrator within thirty (30) days of receipt of the Initial Refund Fund Payment, 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. Additionally, class service payment awarded by the Court shall be payable from the Initial Aggregate Refund Fund Payment and shall be paid by the Lanier QSF Administrator within thirty (30) of receipt of the Initial Refund Fund Payment, subject to the availability of sufficient funds in the Aggregate Refund Fund with any remaining class service payment owed to be paid at such time as additional funds are placed into the Aggregate Refund Fund sufficient to satisfy the class service payment.

## **F. Identification of Class Members and Calculation of Individual Refunds**

Following Final Approval of the Order and Judgment, the Administrator is directed to identify the Refund Class and Class Members and determine the refunds owed. “Class Member” or “Class Members” means a member or members of the Refund Class. 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 period for which refunds will be determined is November 7, 2018 through the date of entry of this Order (the “**Refund Period**”). The amount of Fire Fees paid by each Class Member during the Refund Period shall be determined and then summed to determine the total of all Fire Fees paid by all Class Members during the Refund Period. The percentage of Fire Fees paid during the Refund Period for each Class Member multiplied by the amount of the Aggregate Refund Fund shall be the presumptive refund amount (“**Presumptive Refund Amount**”).

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 calculating the Presumptive Refund Amount owed to each Class Member.

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

Presumptive Refund Amount to each Class Member, the Administrator will post the list of Class Members and the Presumptive Refund Amount owed to each on the City's website and provide notice in the Bryan County 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 Presumptive Refund Amount.

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 ("**Missing Class Members**"). 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. The Presumptive Refund Amount for Class Members shall be adjusted based on any refunds determined to be owed for Missing Class.

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.

#### **G. Administration of the Class**

The Presumptive Refund Amount for each Class Member will be posted on a page on the

City's website along with information about how a Class Member can object to the Presumptive Refund Amount.

After the Administrator identifies the Presumptive Refund Amount for each Class Member, 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 who 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 of 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.

#### **H. Qualified Class Member Refunds**

The Administrator will determine each Qualified Class Member’s pro-rata share from the Aggregate Refund Fund (the “**Pro-Rata Refund**”) following the submission of all Category 2 Claim Forms and resolution of all objections as set forth hereinabove. “Pro-Rata” shall mean the proportion each Qualified Class Members’ total payment of Fire Fees during the Refund Period bears to the payments of all Qualified Class Members during the Refund Period. The Pro-Rata Refund is expected to return to each Qualified Class Member 60-100% of the Fire Fees paid during the Refund Period less fees and expenses. The Pro-Rata percentage shall be used to calculate each Qualified Class Member’s share of the Fees and Expenses to be subtracted from the Pro-Rata share of the Aggregate Refund Fund. The Fees and Expenses shall be totaled and multiplied by the Pro-Rata share. The resulting number shall be each Qualified Class Member’s portion of the Fees and Expenses (“**Pro-Rata Fees and Expenses**”). The difference between the Pro-Rata share of the Aggregate Refund less the Pro-Rata Fees and Expenses shall be each Qualified Class Member’s final refund (“**Final Refund**”) and shall be the amount distributed to each Qualified Class Member as set forth herein.

#### **I. 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 Presumptive Refund calculation, the Administrator shall identify to the Lanier QSF Administrator the amount of the Final Refund due each taxpayer and the address to which the refund is to be mailed for the Category 1 Class

Members. The Lanier 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 the later of the receipt of such notice or the payment of the Final Refund Payment by the City. Within thirty (30) days following the later of the expiration of the period to submit Claim Forms or a final ruling by the Special Master on any claims or objections as set forth above, the Administrator shall identify to the Lanier QSF Administrator Category 2 Class Members who have properly filled out and returned claim forms, the amount of Final Refund due each Category 2 Class Member and the address to which the refund is to be mailed. The Lanier QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the Category 2 Class Members within thirty (30) days of the later of the receipt of such notice or the payment of the Final Refund Payment by the City.

Any and all checks returned or uncashed after one hundred and twenty (120) days from issuance shall be canceled by the Lanier 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 Lanier 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 Lanier 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.

## **J. 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 elected officials in their official and individual capacities, its past, present and future parent and affiliate corporations, offices, authorities, commissions, committees 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 Fire Fees, taxes, and/or fees related to or arising out of the assessment, collection, or payment of Fire Fees as alleged in the Lawsuit from November 7, 2018 through the date of final approval of this Judgment whether in law or in equity (the “**Released Claims**”).

### **2. 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

Order prepared by:  
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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: /s/ James L. Roberts, IV  
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P.O. Box 10840  
Savannah, GA 31412

ATTORNEYS FOR NAMED PLAINTIFF

I HAVE READ THIS ORDER AND JUDGMENT CAREFULLY AND FULLY UNDERSTAND AND AGREE TO SAME ON BEHALF OF DEFENDANT.

**OFFICE OF THE CITY ATTORNEY**

By: /s/ Ray C. Smith  
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Savannah, Georgia 31412 (912) 236-3311

ATTORNEYS FOR DEFENDANT

# **EXHIBIT “2”**



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 County, Superior Court of Montgomery County, Superior Court of Montgomery County, 13CV159; Altamaha Bluff, LLC, et al. v. Charlton County, Superior Court of Wayne County, 14-CV-0376; Coleman v. Glynn County, CE12-01785-063, CE13-01480-063; and CE14-00750-063, Superior Court of Glynn County; Toledo Manufacturing Company, et al. v. Charlton County, Civil Action No. SUCV201900232, Superior Court of Charlton County; 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; Mary A. Bailey v. McIntosh County, Georgia, Superior Court of McIntosh County, 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, Superior Court of Chatham County; Grange Investments, LLC v. City of Port Wentworth, Civil Action Number SPCV23-00216-KA, Superior Court of Chatham County; Schreck v. Brooks County, Civil Action No. 23-00067, Superior Court of Brooks County.

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 in 2006, 2009-2011 and 2014-2016 and a Super Lawyer for 2017-2025 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 Richmond Hill (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 2018, 2019, 2020, 2021, 2022, 2023 and 2024 to determine the total amount at issue and number of class members.

12.

We reviewed payment records and tax bills for property owners who potentially could be entitled to refunds.

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 settlement negotiations.

15.

The Parties held numerous settlement negotiation discussions.

16.

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

17.

The City is represented by Ray C. Smith and Benjamin Perkins who are extremely capable counsel and were worthy, highly competent and professional adversaries.

18.

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

19.

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

20.

We respectfully request that Roberts, Tate, LLC and Manly Shipley LLP 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 and Manly Shipley LLP will fairly and adequately represent Named Plaintiff and the purported Class as Class Counsel.

23.

The Parties have no agreements in connection with the Settlement other than the proposed Order and Judgment.

24.

As set forth in the proposed notice to the Class (attached to the Joint Motion as Exhibit “3” (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 Order and 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 Settlement 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 Settlement.

FURTHER AFFIANT SAITH NOT.

This 5th day of November, 2025.

  
\_\_\_\_\_  
James L. Roberts, IV

This 5<sup>th</sup> day of November, 2025:

  
\_\_\_\_\_  
Notary Public  
My Commission Expires 12/14/2027  
(NOTARIAL SEAL)



# **EXHIBIT “3”**

**NOTICE OF PROPOSED CLASS ACTION SETTLEMENT**

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

*Joshua Lanier v. City of Richmond Hill, Georgia*

**If you own or owned property in Richmond Hill, Georgia and were assessed and paid Fire Fees at any time between November 7, 2018 and the date of final approval of the proposed settlement, 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 CITY SITE]* (the “Settlement 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 proposed Order and Judgment on Aggregate Refund (the “**Order and Judgment**”) which settles the lawsuit (the “**Settlement**”). The Court authorized this Notice because you have a right to know about the Order and 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 Richmond Hill, Georgia, known as *Lanier v. City of Richmond Hill, Georgia* (the “**Lawsuit**”).

### 2. What is this Lawsuit about?

This Lawsuit alleges that Defendant Richmond Hill (the “**Defendant**” or the “**City**”) under Article IV- Fire Protection Fee of the City Ordinance (the “**Fire Fee Ordinance**”) levied and collected a fire protection fee (the “**Fire Fee**”) The Fire Fee Ordinance provides that the Fire Fee will be established by resolution of the City council.

The Fire Fees, according to the Fire Fee Ordinance, are “to ensure adequate cost recovery for operation of the fire services provided.”

Except as set forth in the Fire Fee Ordinance, “no developed or undeveloped property located in the City shall be exempt from the” Fire Fee.

Linear rights of way that are outside of defined parcel limits are exempt from the Fire Fee.

Property that is exempt from ad valorem property taxes are also exempt from the Fire Fee.

The Fire Fee Ordinance provides that “[n]o part of the revenue derived from the [Fire Fee] levied upon property located in the [C]ity shall be used for any purpose other than fire preventing and firefighting operations of the [C]ity.”

Under the Fire Fee Ordinance, “[i]f at the end of any fiscal year, there remain any funds unexpended in the account so established, the same shall not lapse or revert to general funds of the City, but shall be maintained exclusively for the purposes specified in” the Fire Fee Ordinance.

On April 2, 2019 the City made a Resolution which confirmed that revenues from the Fire Fees levied on property located in the City shall not “be used for any purpose other than fire preventing and fire fighting operations in the [C]ity.”

The 2019 Resolution also provides that “the City must ensure that the Richmond Hill Fire Department has sufficient resources to support the cost of fire prevention and firefighting services in the City.”

The 2019 Resolution provided that the 2019 Fire Fees for undeveloped and vacant residential properties was \$92.50.

The 2019 Resolution provided that the 2019 Fire Fee for residential properties with improvement was \$185.

The 2019 Resolution provided that the 2019 Fire Fee for undeveloped and vacant commercial properties was \$125.

The 2019 Resolution provided that the 2019 Fire Fee for improved commercial properties was \$250.

The 2019 Resolution provided that the 2019 Fire Fee for undeveloped and vacant industrial properties was \$125.

The 2019 Resolution provided that the 2019 Fire Fee for improved industrial properties was \$250.

The 2020 Fire Fee for undeveloped and vacant residential properties was \$92.50.

The 2020 Fire fee for residential properties with improvements was \$185.

The 2020 Fire Fee for improved commercial properties was \$250.

The 2020 Fire Fee for undeveloped and vacant industrial properties was \$125.

The 2020 Fire Fee for improved industrial properties was \$250.

The 2021 Fire Fee for undeveloped and vacant residential properties was \$92.50.

The 2021 Fire Fee for residential properties with improvements was \$185.

The 2021 Fire Fee for undeveloped and vacant commercial properties was \$125.

The 2021 Fire Fee for improved commercial properties was \$250.

The 2021 Fire Fee for undeveloped and vacant industrial properties was \$125.

The 2021 Fire Fee for improved industrial properties was \$250. Id.

The 2022 Fire Fee for undeveloped and vacant residential properties was \$112.50.

The 2022 Fire Fee for residential properties with improvements was \$225.

The 2022 Fire Fee for undeveloped and vacant commercial properties was \$300.

The 2022 Fire Fee for improved commercial properties was \$600.

The 2022 Fire Fee for undeveloped and vacant industrial properties was \$300.

The 2022 Fire Fee for improved commercial properties was \$600.

The 2023 Fire Fee for undeveloped and vacant residential properties was \$112.50.

The 2023 Fire Fee for residential properties with improvements was \$225.

The 2023 Fire Fee for undeveloped and vacant commercial properties was \$300.

The 2023 Fire Fee for improved commercial properties was \$600.

The 2023 Fire Fee for undeveloped and vacant industrial properties was \$300.

The 2023 Fire Fee for improved industrial properties was \$600.

The 2024 Fire Fee for undeveloped and vacant residential properties was \$112.50.

The 2024 Fire Fee for residential properties with improvements was \$225.

The 2024 Fire Fee for undeveloped and vacant commercial properties was \$300.

The 2024 Fire Fee for improved commercial properties was \$600.

The 2024 Fire Fee for undeveloped and vacant industrial properties was \$300.

The 2024 Fire Fee for improved industrial properties was \$600.

The Fire fee is based on the ability to pay; i.e. the payer's ownership of real property.

The Fire Fee is mandatory for all property owners in the City to whom it applies. The mandatory nature of the Fire Fee is evidenced by the fact that it is included on all 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 real and personal property is required to be ad valorem. That is, property must be assessed based upon the value of the property not based upon a rate for the square footage of all Structures with a minimum and maximum amount charged based on the type of 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 Richmond Hill and were assessed and paid Fire Fees from **November 7, 2018 and the date of final approval of the proposed settlement.**

### **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 Richmond Hill. Instead, both sides have agreed to the Settlement. By agreeing to the Settlement, 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 Settlement 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 Richmond Hill and were assessed and paid Fire Fees from November 7, 2018 and the date of final approval of the Settlement.

#### **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 Settlement Webpage on Richmond Hill’s website as described in Question No. 25. You can visit the Settlement Webpage on the Richmond Hill’s website (***FILL IN URL OF SETTLEMENT 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 Settlement is approved by the Court at or after the Fairness Hearing described in Question No. 20, Richmond Hill has agreed to create an Aggregate Refund Fund in the amount of \$5,000,000.00 (the “**Aggregate Refund Fund**”). The City shall pay the Aggregate Refund Fund as follows:

- (1) \$2,000,000 on or before January 10, 2026 (the “**Initial Refund Fund Payment**”); and
- (2) \$3,000,000 on or before January 10, 2027 (the “**Final Refund Fund Payment**”)

If the Court finally approves this Settlement and if you are entitled to a refund for Fire Fees paid at any time from November 7, 2018 and the date of final approval of the proposed settlement 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 Order and 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 Settlement Webpage on Richmond Hill'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 Settlement Webpage on Richmond Hill'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 owning 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 Settlement Webpage on Richmond Hill'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 Settlement Webpage as a Class Member?**

As explained in Question No. 8, following the Final Approval of the Order and 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 Settlement Webpage on Richmond Hill'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 Order and 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 Class.

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

The Administrator will 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 make an initial calculation of the refunds owed to Class Members. The amount of Fire Fees paid by each Class Member will be determined and totaled for all Class Members. The ratio of the Fire Fees paid by each Class Member compared to the total Fire Fees paid by all Class Members multiplied by the Aggregate Refund Fund will be the estimated amount of Fire Fees to be refunded to each Class Member (“**Presumptive Refund Amount**”). The Presumptive Refund Amount is subject to adjustment as set forth below once the final list of Qualified Class Members is determined.

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.

Following resolution of any claims by Missing Claim Members, objections to the Presumptive Refund Amount calculations, the Administrator will determine each Qualified Class Member’s final pro-rata share from the Aggregate Refund Fund (the “**Pro-Rata Refund**”). “Pro-Rata” shall mean the proportion each Qualified Class Members’ total payment of Fire Fees during the Refund Period bears to the payments of all Qualified Class Members during the Refund Period. The Pro-Rata Refund is expected to return to each Qualified Class Member 60-100% of the Fire Fees paid during the Refund Period less fees and expenses. The Pro-Rata percentage shall be used to calculate each Qualified Class Member’s share of the Fees and Expenses to be subtracted from the Pro-Rata share of the Aggregate Refund Fund. The Fees and Expenses shall be totaled and multiplied by the Pro-Rata share. The resulting number shall be each Qualified Class Member’s portion of the Fees and Expenses (“**Pro-Rata Fees and Expenses**”). The difference between the Pro-Rata share of the Aggregate Refund less the Pro-Rata Fees and Expenses shall be each Qualified Class Member’s final refund (“**Final Refund**”) and shall be the amount distributed to each Qualified Class Member as set forth herein

## 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 Richmond Hill and other persons (“**Releasees**”) as to all claims arising out of the assessment of the Fire Fees as alleged in the Lawsuit from November 7, 2018 to the date of entry of the 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 Order and Judgment can be found on the Settlement Webpage on Richmond Hill’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 “**Lanier QSF**”) to carry out the payment of refunds to individual Class Members. The Final Order will appoint an administrator of the Lanier QSF (the “**Lanier QSF 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 claims or objections, the Administrator shall identify to the Lanier 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 Lanier 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 the later of receipt of such notice or the payment of the Final Refund Payment by the City. Within thirty (30) days following the later of the expiration of the period to submit Claim Forms or a final ruling by the Special Master on any claims or objections, the Administrator shall identify to the Lanier 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. The Lanier QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the

Category 2 Class Members within thirty (30) days of the later of the receipt of such notice or the payment of the Final Refund Payment by the City.

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 Settlement Webpage on Richmond Hill's website.

### **The Lawyers Representing You**

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

Yes. The Court decided that the law firms of Roberts Tate, LLC and Manly Shipley, LLP 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 lacks standing to either object or agree to Class Counsel's Fee Petition.

In addition, Class Counsel will ask the Court to award to the Named Plaintiff Joshua Lanier a class service payment of 2.5% of 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. Richmond Hill 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 Settlement Webpage on Richmond Hill’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 Order and Judgment 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 Superior Court of Bryan County 151 South College Street PO Box 670 Pembroke, Georgia 31321
<b>Class Counsel</b>	James L. Roberts, IV, Esquire Roberts Tate, LLC Post Office Box 21828 St. Simons Island, Georgia 31522  John Manly, Esquire Manly Shipley, LLP PO Box 10840 Savannah, Georgia 31412
<b>Counsel for Defendant</b>	Ray C. Smith, Esquire 595 Tranquilla Lane Richmond Hill, Georgia 31324

	Benjamin M. Perkins, Esquire Oliver Maner, LLP 218 W State Street PO Box 10186 Savannah, Georgia 31412
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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 Order and 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 Richmond Hill 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 Settlement Webpage on Richmond Hill's website (**INSERT URL OF SETTLEMENT 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 Richmond Hill 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 Class 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 Order and 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 Settlement Webpage on Richmond Hill's website at **FILL IN URL OF SETTLEMENT WEBPAGE** where you can find claim forms, information on the Lawsuit and the Settlement, and documents such as the Complaint and the Order and 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 current and former elected officials in their official and individual capacities, its past, present and future parent and affiliate corporations, offices, authorities, commissions, committees 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 Fire Fees, taxes, and/or fees related to or arising out of the assessment, collection, or payment of Fire Fees as alleged in the Lawsuit from November 7, 2018 through the date of final approval of this Judgment whether in law or in equity (the “Released 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 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] Order and 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.

**C. 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.

# **EXHIBIT “4”**

*Joshua Lanier v. City of Richmond Hill, Georgia*

IN THE SUPERIOR COURT OF BRYAN COUNTY  
STATE OF GEORGIA

**TO: CITY OF RICHMOND HILL, GEORGIA PROPERTY OWNERS WHO OWN OR OWNED PROPERTY AND WERE ASSESSED AND PAID FIRE FEES AT ANY TIME FROM NOVEMBER 7, 2018 THROUGH THE DATE OF ENTRY OF PROPOSED JUDGMENT, PLEASE READ THIS NOTICE CAREFULLY. A COURT AUTHORIZED THIS NOTICE.**

A Settlement has been preliminarily approved by the Superior Court of Bryan County, Georgia in the class action lawsuit (the “**Lawsuit**”) listed above. If the Settlement is approved by the Court at or after the Final Approval Hearing described below, the City of Richmond Hill, Georgia has agreed to create an Aggregate Refund Fund in the amount of \$5,000,000.00 (the “**Aggregate Refund Fund**”). Individual Class Member refunds will be calculated pursuant to the terms of the proposed Judgment and Order (“**Order and Judgment**”).

You are a member of the Class if you are or were an owner of property in the City of Richmond Hill, Georgia and were assessed and paid Fire Fees at any time from November 7, 2018 through the date of final approval of entry of the proposed Judgment.

A Final Approval Hearing will be held on \_\_\_\_\_ at \_\_\_\_\_ .m. in Courtroom \_\_\_\_\_ at the Bryan County Courthouse to determine among other things: (1) whether to finally certify the Settlement Class; (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; (4) whether the Lawsuit and the Class Members’ claims against The City of Richmond Hill, Georgia should be dismissed; and (5) 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 Order and 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 be postmarked on or before \_\_\_\_\_ **and must comply with the requirements stated in paragraph 19 of the Preliminary Approval Order 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 “5”**

**THE SUPERIOR COURT OF BRYAN COUNTY  
STATE OF GEORGIA**

<b>JOSHUA LANIER,</b>	)	
	)	
<b>Plaintiff,</b>	)	<b>CIVIL ACTION NO. SUV2023000398</b>
	)	
<b>v.</b>	)	
	)	
<b>CITY OF RICHMOND HILL,</b>	)	
<b>GEORGIA,</b>	)	
	)	
<b>Defendant.</b>	)	

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**CLAIM FORM FOR CATEGORY 2 CLASS MEMBERS**

The Administrator in the above referenced class action Lawsuit has identified you as a Class Member no longer owning the property for which a refund for fire protection fees (“**Fire Fees**”) is due. In order to receive your refund, you are required to complete the attached Claim Form.

You need to follow the directions on the attached Claim Form and mail it to the address indicated on the 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.

Class Member Name \_\_\_\_\_

Property for which the Refund is Due \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Amount of Refund \_\_\_\_\_

THE SUPERIOR COURT OF BRYAN COUNTY  
STATE OF GEORGIA

JOSHUA LANIER, )  
 )  
 Plaintiff, ) CIVIL ACTION NO. SUV2023000398  
 )  
 v. )  
 )  
 CITY OF RICHMOND HILL, )  
 GEORGIA, )  
 )  
 Defendant. )

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**CLAIM FORM FOR CATEGORY 2 CLASS MEMBERS**

You may be entitled to a refund of fire protection fees (“**Fire Fees**”) paid as a result of a resolution in the above referenced class action (the “**Lawsuit**”). Additional information about the Lawsuit and the resolution can be obtained by visiting: **[INSERT URL OF WEBPAGE ON CITY SITE]** or by calling Class Counsel at (912) 638-5200.

You will need to complete this Claim Form and mail your completed and signed Claim Form **within sixty (60) days from [ADMINISTRATOR FILL IN DATE CLAIM FORM MAILED]** to:

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

**CLASS MEMBER IDENTIFICATION**

**Please Type or Print**

<b>Name:</b>
<b>Current Address:</b>  Street Address: _____  _____  City: _____  State: _____  Zip Code: _____
<b>Address where refund is to be mailed (if different from current address):</b>  Street Address: _____  _____  City: _____  State: _____  Zip Code: _____
<b>Area Code and Phone number (day):</b>
<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.**

**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 “6”**

**THE SUPERIOR COURT OF BRYAN COUNTY  
STATE OF GEORGIA**

**JOSHUA LANIER**

**Plaintiff,**

v.

**CITY OF RICHMOND HILL,  
GEORGIA**

**Defendant.**

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**CIVIL ACTION NO. SUV2023000398**

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**CLAIM FORM FOR MISSING CLASS MEMBER**

If you believe that you may be entitled to a refund of fire protection fees (“**Fire Fees**”) paid as a result of a resolution in the above referenced class action (the “**Lawsuit**”) but your name is not listed as a Class Member on the Settlement Webpage at: **[FILL IN URL OF SETTLEMENT WEBSITE]** you need to complete this Claim Form **within forty-five (45) days from the date the individual refund calculations are posted on the Settlement Webpage.**

You will need to mail your completed and signed Claim Form to the Administrator at:

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

The Administrator will review your Claim Form and respond to you with his findings. **You will have fifteen (15) days to object to the Administrator’s findings.** Objections will be considered and ruled upon by the Special Master appointed by the Court. **The Special Master’s ruling is final and binding.**

**PERSONAL IDENTIFICATION**

**Please Type or Print**

<b>Name:</b>
<b>Current Address:</b>  Street Address: _____  _____  City: _____  State: _____  Zip Code: _____
<b>Address or Parcel Number for which you believe a refund is owed:</b>  Street Address: _____  _____  City: _____  State: _____  Zip Code: _____  Parcel No.: _____
<b>Area Code and Phone number (day):</b>
<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 “7”**

**THE SUPERIOR COURT OF BRYAN COUNTY  
STATE OF GEORGIA**

<b>JOSHUA LANIER</b>	)	
	)	
	)	
<b>Plaintiff,</b>	)	<b>CIVIL ACTION NO. SUV2023000398</b>
	)	
v.	)	
	)	
<b>CITY OF RICHMOND HILL, GEORGIA</b>	)	
	)	
<b>Defendant.</b>	)	

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**OBJECTION FORM FOR CLASS MEMBER**

If you have an objection to an individual refund amount as shown on either of the Class List posted on the Class Member Webpage at: **[FILL IN URL FOR SETTLEMENT WEBSITE]**, or if you have any disputes about the individual refund calculation and administration process, you must file an objection with the Special Master **within forty-five (45) days from the date the individual refund calculations were posted on the Settlement Webpage.** Use this Objection Form to file an objection using your preferred format.

You will need to mail your objection to both the Administrator and the Special Master at the following addresses:

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

**Rita Spalding  
Richmond Hill Class Action Settlement  
Special Master  
1522 Richmond Street  
Brunswick, Georgia 31520**

The Administrator will review your objection and provide their findings to the Special Master. Objections will be considered and ruled upon by the Special Master appointed by the Court. The Special Master's decisions are final and binding.

**PERSONAL IDENTIFICATION**

**Please Type or Print**

<b>Name:</b>
<b>Current Address:</b>  Street Address: _____ _____  City: _____  State: _____  Zip Code: _____
<b>Address for which you believe a refund is owed (if different from current address):</b>  Street Address: _____ _____  City: _____  State: _____  Zip Code: _____
<b>Area Code and Phone Number (day):</b>
<b>Area Code and Phone Number (evening):</b>
<b>Email:</b>

**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)*:**

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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 “8”**

**THE SUPERIOR COURT OF BRYAN COUNTY  
STATE OF GEORGIA**

**JOSHUA LANIER**

**Plaintiff,**

v.

**CITY OF RICHMOND HILL,  
GEORGIA**

**Defendant.**

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**CIVIL ACTION NO. SUV2023000398**

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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  
Richmond Hill Class Action Settlement  
501 Riverchase Parkway East  
Suite 100  
Hoover, Alabama 35244**

**CLASS MEMBER IDENTIFICATION**

**Please Type or Print**

**Name:**

**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: \_\_\_\_\_

<b>Area Code and Phone number (day):</b>
<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.**

# **EXHIBIT “9”**

