

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

<b>ROBERT E. ANDERSON,</b>	)	
	)	
	)	
	)	
<b>Plaintiff,</b>	)	<b>CIVIL ACTION NO. <u>SPCV21-01165-CO</u></b>
	)	
<b>v.</b>	)	
	)	
	)	
<b>CHATHAM COUNTY</b>	)	
	)	
<b>Defendant.</b>	)	

**NAMED PLAINTIFF’S AMENDED CLASS ACTION COMPLAINT**

COMES NOW Plaintiff Robert E. Anderson (the “Named Plaintiff”) and makes and files this Verified Complaint on behalf of himself and prospective class members for tax refund and prejudgment interest pursuant to O.C.G.A. § 48-5-380 and attorneys’ fees and costs under O.C.G.A. § 13-6-11 and O.C.G.A. § 9-15-14, and other relief and representing to the Court as follows:

**IDENTIFICATION OF THE PARTIES, JURISDICTION and VENUE**

1.

As of January 1, of each year from 2016 through 2020, Named Plaintiff owned the real property in Chatham County, Georgia designated by Chatham County Tax Parcel No. 5101102038 (the “Subject Parcel”).

2.

Named Plaintiff paid property taxes for each year for 2016 through 2020 for the Subject Parcel.

3.

Defendant Chatham County, Georgia (the “County” of the “Defendant”) is a political subdivision of the State of Georgia and the entity to which Named Plaintiff and all others similarly situated paid illegally and erroneously assessed taxes and from whom refunds of such taxes are sought. Defendant may be served by delivering a copy of the Summons and Complaint to the County Commissioners of Chatham County.

4.

Jurisdiction and venue are proper in this Court.

**FACTUAL BACKGROUND**

5.

Named Plaintiff realleges and incorporates the allegations set forth in paragraphs 1-4 as if set forth herein verbatim.

6.

The Subject Parcel is classified as an agricultural tract.

**Valuing the Subject Parcel for Ad Valorem Tax Purposes**

7.

All tracts of land classified as agricultural including large and small acreage tracts must be valued for ad valorem purposes under the statutes and rules set forth in Title 48 of the Official Code of Georgia and the Rules and Regulations of the Georgia Department of Revenue (the “DOR”) as provided in the Georgia Appraisal Procedures Manual (the “GAPM”). See O.C.G.A. § 48-5-297; Ga. Comp. R. & Regs. 560-11-10-.09(3).

8.

Adherence to the GAPM is mandated by O.C.G.A. § 48-5-297 which provides that a

county's board of assessors (the "BOA") "**shall** adhere to the assessment standards and techniques as required by law, by [the DOR], and by the State Board of Equalization." (Emphasis supplied).

9.

The standards and techniques promulgated by the DOR are set forth in the GAPM which "**shall** be utilized by county property appraisal staff in the appraisal of tangible real ... property for ad valorem tax purposes." O.C.G.A. § 48-5-269.1.

10.

The Rules and Regulations provide that the county BOA "**shall** require the appraisal staff to observe the procedures in [the GAPM] when performing their appraisals. **The [BOA] may not adopt local procedures that are in conflict with Georgia law or the procedures required by the GAPM.** Ga. Comp. R. & Regs. 560-11-10-.01(3) (emphasis supplied).

11.

The use of the word "shall" in the statute and the Rules and Regulations indicates a mandate by the legislature, not a suggestion. See Hancock County Board of Tax Assessors v. Dickens, 208 Ga. App. 742, 431 S.E. 2d 735 (1993).

12.

It is a fundamental obligation of the taxing authority in valuing property to determine "fair market value" which means "the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale." O.C.G.A. § 48-5-2(3). An "arm's length, bona fide sale" means "a transaction which has occurred in good faith without fraud or deceit carried out by unrelated or unaffiliated parties, as by a willing buyer and a willing seller, each acting in his or her own self interest ...". O.C.G.A. § 48-5-2(.1).

13.

Property must be valued based on its existing use and cannot be valued based on alternative higher and better uses. See O.C.G.A. § 48-5-2(3); Dotson v. Henry Co. Bd. Of Ass'rs, 155 Ga. App. 557, 271 S.E.2d 691 (1980).

14.

The GAPM provides rules that the County BOA must follow for valuing large agricultural tracts such as the Subject Parcel. See O.C.G.A. § 48-5-269.1; Ga. Comp. R. & Regs. 560-11-10-.01; Ga. Comp. R. & Regs. 560-11-10-.09.

15.

Under the GAPM the valuation process is a multi-step process.

16.

The County BOA is required under the GAPM to prepare and use base land schedules for the valuation of the Subject Parcel and those similarly situated.

17.

The GAPM provides “[t]he appraisal staff shall determine the small acreage break point to differentiate between small acreage tracts and large acreage tracts and develop or acquire schedules for the valuation of each. ... The base land schedules should be applicable to all land types in a country. The documentation prepared by the appraisal staff should clearly demonstrate how the land schedule is applied and explain its limitations.” Ga. Comp. R. & Regs. 560-11-10-.09(3)(b).

18.

In preparing the large tract valuation schedule, the County’s appraisal staff “shall ... analyze the sales to establish a representative benchmark price per acre, and adjustment values for reflecting incremental value associated with different productivity levels, sizes, and locations, as

discovered in the site analysis. Using such benchmark values and adjustment values, the appraisal staff shall develop the large acreage schedule for all acreage levels above the small break point.”

Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2).

19.

Fundamental in the valuation process is the proper analysis and verification of the sales to be utilized in valuing large acreage parcels. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(a)(2).

20.

Information to be gathered by the County BOA in connection with sales used in the valuation process specifically includes “the motivations of the buyer and seller, as obtained from actual interviews of the parties to the sales.” Ga. Comp. R. & Regs. 560-11-10-.09(3)(a)(2).

21.

Determining the motivations of the buyer and seller must be sought, in part, to determine the use intended for the property by the purchaser. For example, property purchased for an intended future use other than agricultural land should be used in valuing agricultural land. Similarly, property purchased for an intended future use other than timberland land should be used in valuing timberland land.

22.

From the properly verified sales, “benchmark” or “base” values for each subclass of large acreage tracts, *i.e.*, open land, transitional/development land, orchard land, and timberland (woodlands), and adjustment values as calculated by the County’s BOA are to be used in valuing large acreage in the County. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2).

23.

It is imperative that the BOA properly establish the base values because these values will

be used as the foundation for the valuation of all acreage tracts.

24.

The base values developed must be based on accurate bare land sales prices. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2)(i).

25.

Therefore, before using the sales identified to develop the base values and adjustment values, the County BOA must extract the value of all improvements and standing timber from the sales to derive the bare land value. See Ga. Const. Art. VII, Sec. I, Par. III(e)(2) (prohibiting standing timber from assessment more than once and requiring that such assessment be made after sale or harvest); Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2)(i) and (v).

26.

Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2)(i) provides that “[t]he appraisal staff should analyze sales of large acreage tracts to extract the value of all improvements ... [and] standing timber, t he appraisal staff should then stratify the sales into two categories of open land and woodland.”

27.

The value of all merchantable timber, both pine and hardwood and planted and natural, and all pre-merchantable planted and natural pine timber five (5) years or older must be determined and subtracted from the sales price. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2)(v).

28.

If all timber and improvement values are not removed from the sales price, the bare land price per acre value is inaccurate and results in artificially inflated base values. See Leverett v. Jasper County Board of Assessors, 233 Ga. App. 470, 504 S.E. 2d 559 (1998) (holding that

valuation of large acreage tracts lacked uniformity where all timber value was not removed from sales used in valuation process).

29.

The base land values are to be “further stratified into up to nine productivity grades for each category of land, with grade one being the best, using the productivity classification of the United States Department of Agriculture National Resources Conservation Service, where available.” Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2)(i).

30.

Then the County’s BOA is to “analyze sales within the strata and determine benchmark values for as many productivity grades as possible. The missing strata values are then determined by extrapolating between grades.” Id.

31.

Individualized location adjustments called accessibility and desirability factors which may have affected the sales price are also to be developed based on analysis of sales being used in the valuation. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2).

32.

The sales used in the valuation are also analyzed and size adjustment factors developed to reflect the relationship between the value per acre and the number of acres. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2)(iii).

33.

Sales used in the valuation are also to be analyzed and adjustment factors developed to reflect the relationship between the value per acre and the number of acres. Id.

34.

Ultimately, property tax bills must be based on values that satisfy the constitutional and statutory requirements of uniformity and equalization.

35.

Additionally, for agricultural acreage tracts enrolled in FLPA or CUVA, the County is required to value such properties in accordance with the requirements of O.C.G.A. §§ 48-5-7.7 and 48.5-7.4 and regulations promulgated thereunder.

36.

Ga. Comp. R. & Reg. 560-11-11-.12(1)(i) address the valuation of parcels enrolled in FLPA and dictates that “[f]or the purpose of prescribing the ... current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA9) and ... [a] table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9)...”.

37.

Ga. Comp. R. & Reg. 560-11-6-.09(1)(i) address the valuation of parcels enrolled in CUVA and dictates that “[f]or the purpose of prescribing the ... current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and ... [a] table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9)...”.

38.

Soil maps and information indicating the nine (9) soil classifications identified in the GAPM were available for the Subject Parcels for 2016 through 2020.



39.

Despite the existence of these soil maps and other information indicating nine (9) soil classes for the Subject Parcels, tax bills were issued for 2016 through 2020 based on values using the incorrect soil classification and productivity classes.

40.

Property tax bills must be based on values that satisfy the constitutional and statutory requirements of uniformity and equalization.

**The County Failed to Comply with the Law in Valuing Acreage Tracts**

41.

The County failed to comply with Title 48 of the Official Code of Georgia and the GAPM in the following ways.

42.

The County failed to develop and utilize the required large acreage tract valuation schedule. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2).

43.

The County failed to develop and utilize base values as required by the GAPM. Id.

44.

The County failed to develop and utilize accessibility and desirability schedules as required by the GAPM. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2)(iv).

45.

The County failed to develop and utilize size adjustments as required by the GAPM. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2)(iii).

46.

The County failed to remove all timber and improvement values in order to determine the true bare land value for all sales used to determine base values. See Ga. Const. Art. VII, Sec. I, Par. III(e)(2); Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2)(i) and (v).

47.

The County failed to verify sales that were used to value the Subject Parcel and those similarly situated in order to determine the intended property use. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(a)(2). That is, the County failed to value the Subject Parcel and those similarly situated based on existing use. See O.C.G.A. § 48-5-2(3); Dotson, supra.

48.

The County failed to develop and utilize productivity grades for valuation of the Subject Parcel and those similarly situated. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2)(i).

49.

These fatal flaws in the County's valuation process have rendered the valuation of the Subject Parcel and those similarly situated invalid. See Rayonier Forest Resources, LP v. Wayne County Board of Tax Assessors, Wayne County Superior Court, Civil Action No. 09CV0876-09CV0921, Order filed March 22, 2012 attached hereto as Exhibit "A"; Rayonier Forest Resources, LP v. Wayne County Board of Tax Assessors, Court of Appeals of Georgia, Docket Numbers A12A2561 and A12A2562, Order filed March 7, 2013 attached hereto as Exhibit "B"; Altamaha Bluff, LLC, et al v. Thomas, et al., Wayne County Superior Court, Civil Action No. 14CV0376, Order filed June 29, 2018 attached hereto as Exhibit "C", at p. 2 ("[T]he taxes would be illegally assessed because the appraisers failed to follow the correct procedure as required by the [GAPM]."); Thomas, et al. v. Altamaha Bluff, LLC, et al., Court of Appeals of Georgia,

Docket Number A19A0481, Order filed July 2, 2019, attached hereto as Exhibit “D”; and Toledo Manufacturing Co., et al v. Everett, et al, Superior Court of Charlton County, Civil Action No. SUCV201900232, Order filed November 12, 2020, attached hereto as Exhibit “E.”

50.

The County’s failure to comply with Title 48 of the Official Code of Georgia and the GAPM has resulted in valuations for the Subject Parcel and those similarly situated that lack fair market value and lack uniformity and equalization and result in the erroneous, illegal and unconstitutional taxation of Named Plaintiff’s property.

51.

Tax bills must be based on values derived in compliance with Title 48 of the Official Code of Georgia and the GAPM.

52.

The County’s issuance of tax bills for 2016 through 2020 based on values which were not derived in compliance with the GAPM has resulted in the overpayment of ad valorem property taxes by Named Plaintiff, and the prospective class members, and the collection by the County of illegal and erroneous taxes.

53.

The County issued tax bills for properties enrolled in FLPA and CUVA based on incorrect soil classifications and productivity mandated by the FLPA and CUVA statutes.

54.

Property tax bills must be based on values that satisfy the constitutional and statutory requirements of uniformity and equalization.

## **Named Plaintiff and Class Members are Entitled to Refunds**

55.

Under Title 48 the Official Code of Georgia and the GAPM, given the absence of valid schedules and valuations using comparable sales, the default valuation procedure for the Subject Parcel is to value the Subject Parcel based on the income approach. See O.C.G.A. § 48-5-2(3) (“The income approach, if data are available, shall be considered in determining the fair market value of income-producing property.”); Ga. Comp. R. & Regs. 560-11-10-.09(3) (stating that “[t]he appraisal staff shall estimate land values by use of the sales comparison or income approach to value as provided in this subparagraph giving preference to the sales comparison approach when adequate land sales are available.”).

56.

The issuance of tax bills for the Subject Parcels based on values derived using incorrect soil delineation and soil productivity classes results in a lack of uniformity and equalization resulting in the illegal and violates the plain language of the FLPA and CUVA statutes and regulations thereunder all of which result in erroneous, illegal and unconstitutional taxation of property.

57.

The County’s issuance of tax bills for 2016 through 2020 based on values which were not derived in compliance with the FLPA statute and the CUVA statute has resulted in the overpayment of ad valorem property taxes by prospective class members and the collection by the County of illegal and erroneous taxes.

58.

Named Plaintiff and prospective class members are entitled to refunds of the taxes

improperly and illegally billed and collected plus interest as provided by Georgia law.

59.

“Submitting a request for refund to the governing authority is not a prerequisite to bringing suit.” O.C.G.A. § 48-5-380.

### **CLASS ACTION ALLEGATIONS**

60.

Named Plaintiff realleges and incorporates the allegations set forth in paragraphs 1-50 as if set forth herein verbatim.

61.

This action is brought by Named Plaintiff as a class action, on his own behalf and on behalf of all prospective class members, under the provisions of O.C.G.A. § 9-11-23 for damages, and relief incident and subordinate thereto, including attorney’s fees and costs.

62.

Named Plaintiff seeks certification of five (5) classes.

(1) The first class consists of taxpayers similarly situated who, like Named Plaintiff, own agricultural parcel(s) in Chatham County, Georgia as of January 1, 2016 and who were issued tax bills in 2016 by and paid taxes to Chatham County (hereinafter the “2016 Class”).

(2) The second class consists of taxpayers similarly situated who, like Named Plaintiff, own agricultural parcel(s) in Chatham County, Georgia as of January 1, 2017 and who were issued tax bills in 2017 by and paid taxes to Chatham County (hereinafter the “2017 Class”).

(3) The third class consists of taxpayers similarly situated who, like Named Plaintiff, own agricultural parcel(s) in Chatham County, Georgia as of January 1, 2018 and who were issued tax bills in 2018 by and paid taxes to Chatham County (hereinafter the “2018 Class”).

(4) The fourth class consists of taxpayers similarly situated who, like Named Plaintiff, own agricultural parcel(s) in Chatham County, Georgia as of January 1, 2019 and who were issued tax bills in 2019 by and paid taxes to Chatham County (hereinafter the “2019 Class”); and

(5) The fifth class consists of taxpayers similarly situated who, like Named Plaintiff, own agricultural parcel(s) in Chatham County, Georgia as of January 1, 2020 and who were issued tax bills in 2020 by and paid taxes to Chatham County (hereinafter the “2020 Class”).

63.

The 2016 Class, the 2017 Class, the 2018 Class, the 2019 Class and the 2020 Class are collectively referred to herein as the “Refund Classes.”

64.

The Refund Classes so described are comprised of numerous members seeking the following relief for each year at issue:

- (a) for parcels not enrolled in FLPA or CUVA, tax refunds under O.C.G.A. § 48-5-380 for the difference in taxes paid based on the invalid valuations used rather than valuations based on the statutes and rules set forth in Title 48 of the Official Code of Georgia and the GAPM and prejudgment interest for 2016 through 2020;
- (b) for parcels enrolled in FLPA or CUVA, tax refunds under O.C.G.A. § 48-5-380 for difference in the taxes paid for each year for 2016 through 2020 for parcels enrolled in FLPA or CUVA less the amount of taxes that would have been paid based on the use of the nine (9) soil productivity classes plus prejudgment interest.

65.

The members of the Refund Classes are so numerous that joinder of individual members herein is impracticable.

66.

There are common questions of law and fact in the action that relate to and affect the rights of members of the Refund Classes and the relief sought is common to the members of the Refund Classes.

67.

The claims of Named Plaintiff, as set forth herein, who are representative of class members are typical of the claims of the members of the Refund Classes, in that the claims of all members of the Refund Classes, including Named Plaintiff, depend on the showing of the acts and/or omissions of Defendant or its agents or instrumentalities giving rise to the right of Named Plaintiff to the relief sought herein. There is no conflict as between Named Plaintiff and class members with respect to this action, or with respect to the claims for relief herein set forth.

68.

This action is properly maintained as a class action pursuant to O.C.G.A. § 9-11-23(b)(1)(A) because the prosecution of separate actions by 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 any party opposing the classes.

69.

This action is properly maintained as a class action pursuant to O.C.G.A. § 9-11-23(b)(1)(B) in that prosecution of separate actions by individual class members would create a risk of adjudications with respect to individual members of the class that would as a practical matter

be dispositive of the interest of the other members not parties to the adjudications or substantially impair or impede their ability to protect their interests.

70.

This action is properly maintained as a class action pursuant to O.C.G.A. § 9-11-23(b)(2) as Defendant acted or refused to act on grounds applicable to class members making declaratory relief appropriate.

71.

This action is properly maintained as a class action pursuant to O.C.G.A. § 9-11-23(b)(3) inasmuch as the questions of law and fact common to the classes predominate over any questions affecting only individual members, and a class action is superior to other available methods for the fair and efficient adjudication of the controversy.

72.

Named Plaintiff is the representative party for the Refund Classes, and are able to, and will, fairly and adequately protect the interests of class members. The attorneys for Named Plaintiff are experienced in class action litigation and have successfully represented claimants in other class litigation. Of the attorneys designated as counsel for Named Plaintiff, those undersigned attorneys will actively conduct and be responsible for Named Plaintiff's case herein as well as the case of all other class members.

**COUNT I- REFUND UNDER O.C.G.A. § 48-5-380**

73.

Named Plaintiff reallege and incorporate the allegations set forth in paragraphs 1-63 as if set forth herein verbatim.



74.

For 2016 through 2020 Chatham County issued tax bills to Named Plaintiff and the Refund Classes using valuations that did not comply with the statutes and rules set forth in Title 48 of the Official Code of Georgia, the GAPM and the CUVA and FLPA Statutes resulting in the payment of illegally and erroneously assessed taxes and voluntary or involuntary overpayment of taxes.

75.

Under O.C.G.A. § 48-5-380, Named Plaintiff and the members of the Refund Classes are entitled to a refund of all illegally and erroneously assessed taxes or voluntarily or involuntarily over paid taxes for tax years 2016 through 2020. Accordingly, all taxes collected based on values that were derived in contravention of the statutes and rules set forth in Title 48 of the Official Code of Georgia, the GAPM, and the CUVA and FLPA Statutes for 2016 through 2020 along with prejudgment interest must be refunded to Named Plaintiff and the Refund Classes.

76.

Named Plaintiff has fulfilled all conditions precedent to the initiation of this action.

77.

Named Plaintiff and the members of the Refund Classes are entitled to a refund of the difference in taxes assessed and paid based on values that were derived in contravention of the statutes and rules set forth in Title 48 of the Official Code of Georgia, the GAPM and values that are derived in compliance with the statutes and rules set forth in Title 48 of the Official Code of Georgia and the GAPM plus prejudgment interest as set forth above.

**COUNT II- ATTORNEY'S FEES FOR BAD FAITH AND STUBBORN LITIGIOUSNESS**

78.

Named Plaintiff realleges and incorporates the allegations set forth in paragraphs 1-68 as if set forth herein verbatim.

Defendant has acted in bad faith, been stubbornly litigious and has caused Named Plaintiff unnecessary trouble and expense, entitling Named Plaintiff to recover his costs of this litigation, including reasonable attorneys' fees and expenses pursuant to O.C.G.A. § 13-6-11.

WHEREFORE, having filed this Verified Complaint Named Plaintiff prays that:

- a) That process issue and be served on Defendant in accordance with Georgia law;
- b) That Named Plaintiff and the Refund Classes recover all illegally and erroneously assessed taxes for 2016 through 2020 plus prejudgment interest as set forth above;
- c) That this Court enter an Order requiring Defendant to pay all of Named Plaintiff's attorney's fees and costs of litigation associated with this action; and
- d) That Named Plaintiff and prospective class members have all other and further relief deemed just and appropriate by this Court.

RESPECTFULLY SUBMITTED, this 17th day of October, 2023.

**MANLY SHIPLEY, LLP**

/s/ John B. Manly

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# **EXHIBIT A**

IN THE SUPERIOR COURT OF WAYNE COUNTY

STATE OF GEORGIA

RAYONIER FOREST RESOURCES, LP, )

Appellant, )

v. )

WAYNE COUNTY BOARD OF TAX )  
ASSESSORS, )

Appellee. )

Civil Action Nos. 09CV0876-09CV0921

**ORDER**

These 46 ad valorem tax appeals are before the Court on Appellant's Motion for Summary Judgment. For tax year 2008, and under an agreement entered into between Rayonier Forest Resources, LP ("Rayonier") and Wayne County Board of Tax Assessors ("Assessors") in a previous tax appeal, the Assessors ordered a revaluation of all parcels in Wayne County, including 46 large-acreage timberland parcels owned by Rayonier. The Assessors ultimately issued revaluation notices which assigned to Rayonier's parcels a total value of \$75,237,901.00. The Assessors subsequently revised this value to \$47,137,598.00.

In its motion, Rayonier alleges that, in conducting the 2008 revaluation of its parcels, and those of all others similarly situated, the Assessors failed to comply with mandatory statutory directives and that the revaluation was based on incomparable, unreliable, inaccurate, and unreliable data. After careful consideration of the issues raised by the parties' briefs and oral arguments, and after careful consideration of the entire record, Appellant's motion is hereby

**GRANTED IN PART and DENIED IN PART.<sup>1</sup>**

<sup>1</sup> In addition to the instant motion, Rayonier filed a Motion in Limine to Exclude the Unreliable Expert Testimony of Joe Norman and Ralph O'Quinn Regarding the Fair Market Value of the Subject Parcels and all Other Testimony Based on the 2008 Revaluation and a Motion for Sanctions for Spoliation of Evidence. In light of the Court's ruling

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Stephanie B...  
CLERK SUPERIOR COURT

The intent of Georgia's tax laws is to tax properties at their fair market value.<sup>2</sup> Accordingly, Georgia imposes taxes upon all owners of non-exempt real and tangible personal property at the property's fair market value.<sup>3</sup> The fair market value of a property is defined as "the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale."<sup>4</sup>

In 1991, Georgia's General Assembly exempted standing timber, both growing and marketable, from ad valorem taxation until the standing timber is sold unharvested or after harvest, whichever first occurs.<sup>5</sup> This Act was passed under the uniformity requirement of Art. VII, Sec. 1, Par. III(e)(2), Ga. Const. of 1983, which permits only one assessment of standing timber, either on sale or harvest.

In 1997, and in an effort to provide for uniform ad valorem property appraisals, the legislature passed into law O.C.G.A. § 48-5-269.1, which provides that:

- (a) The commissioner [of the Department of Revenue] shall adopt by rule ... and maintain an appropriate procedural manual for use by county property appraisal staff in appraising tangible real and personal property for ad valorem tax purposes.
- (b) The manual adopted by the commissioner pursuant to this Code section shall be utilized by county property appraisal staff in the appraisal of tangible real and personal property for ad valorem tax purposes.<sup>6</sup>

In 1999, the regulations adopted by the Department of Revenue and compiled as an "Appraisal Procedures Manual" ("APM") became effective. In an effort to facilitate the mass appraisal process, the APM set forth specific procedures designed to arrive at a basic appraisal

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on the instant motion, the remaining motions are rendered moot.

<sup>2</sup> O.C.G.A. §§ 48-5-1, 48-5-6 ("[a]ll property shall be returned for taxation at its fair market value.").

<sup>3</sup> *Morton v. Glynn County Bd. of Tax Assessors*, 294 Ga. App. 901, 904 (2008) (citing *Nat'l Tax Funding v. Harpagon Co.*, 277 Ga. 41, 42 (2003)).

<sup>4</sup> O.C.G.A. § 48-5-2(3).

<sup>5</sup> See Ga. L. 1991, pp. 1903, 1907, 1919-1924, §§ 2, 6; O.C.G.A. §§ 48-5-7(b); 48-5-7.1(a)(1); 48-5-7.1.

<sup>6</sup> The prior law, which was enacted in 1981, was limited to personal property, although the state revenue commissioner had not issued any manual.

value of real and personal property under normal circumstances.<sup>7</sup> It provides that:

[t]he county board of tax assessors shall require the appraisal staff to observe the procedures in this manual when performing their appraisals. The county board of tax assessors may not adopt local procedures that are in conflict with Georgia law or the procedures required by this manual. ...<sup>8</sup>

The introduction to the portion of the APM relating to real property provides that:

The appraisal staff shall follow the provisions of this Rule when performing their appraisals of real property. Irrespective of the valuation approach used, the result of any appraisal of real property by the appraisal staff shall conform to the definition of fair market value.<sup>9</sup>

It then sets forth a multi-step process to be used in reassessing large-acreage timberland tracts such as Rayonier's.

The process begins with an analysis of the property to be revalued.<sup>10</sup> Property is then separated into different categories based on use and sales within the market.<sup>11</sup> This analysis includes consideration of "the trends and factors affecting the value of the subject property, such as its accessibility and desirability."<sup>12</sup>

The process continues with analysis of all sales of real property that are available and occur within the county.<sup>13</sup> Information to be considered includes "the motivations of the buyer and seller, as obtained from actual interviews of the parties to the sales."<sup>14</sup> Before using any sales to appraise a given parcel, the appraiser must consider making adjustments to the sale price as follows:

[a]djustments to the sales to be considered by the appraiser include, but are not limited to, time of sale; location, physical characteristics; partial interest not conveyed; trades or exchanges included; personal property included; leases

<sup>7</sup> Ga. Comp. R. & Regs. r. 560-11-10-.01(2).

<sup>8</sup> *Id.* at r. 560-11-10-.01(3).

<sup>9</sup> *Id.* at r. 560-11-10-.09(1).

<sup>10</sup> *Id.* at r. 560-11-10-.09(3)(a).

<sup>11</sup> *Id.*

<sup>12</sup> *Id.* at r. 560-11-10-.09(3)(a)(1).

<sup>13</sup> *Id.* at r. 560-11-10-.09(2)(d)(1)(ii).

<sup>14</sup> *Id.* at r. 560-11-10-.09(3)(a)(2).

assumed; incomplete or unbuilt community property; atypical financing; existing covenants; deed restrictions; environmental, economic, governmental and social factors affecting the sale property and the subject parcel. These adjusted qualified sales may then be used to appraise the subject property.<sup>15</sup>

After a given property has been analyzed and classified as a large-acreage tract and the comparable sales data has been gathered and analyzed, the appraisal staff is to

analyze the sales to establish a representative benchmark price per acre, and adjustment factors for reflecting the incremental value associated with different productivity levels, sizes, and locations, as discovered in the site analysis. Using such benchmark values and adjustment values, the appraisal staff shall develop the large acreage schedule for all acreage levels above the small acreage break point.<sup>16</sup>

These "benchmark" or "base" values and adjustment values for each sub-class of large-acreage tracts (i.e., open land, transitional/development land, orchard land, and timberland) will then be used in valuing the large-acreage tracts in the county.<sup>17</sup>

The base values must be based on accurate bare land sales prices. Thus, before using any comparable sales to develop the base values and adjustment values, the appraisal staff must extract the value of all improvements and standing timber from the sales price.<sup>18</sup> The staff should then stratify the sales into open land and woodland, and then further stratify the sales into up to nine productivity grades for each category of land.<sup>19</sup>

The comparable sales are also to be analyzed and size adjustment factors developed to reflect the relationship between the value per acre and the number of acres in a tract.<sup>20</sup>

Finally, if insufficient large-acreage tract sales are available to create a reliable schedule of factors, the APM provides that the appraisal staff may use comparable sales to develop values

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<sup>15</sup> *Id.*

<sup>16</sup> *Id.*

<sup>17</sup> *Id.*

<sup>18</sup> *Id.* at r. 560-11-10-.09(3)(b)(2)(i) ("The appraisal staff should analyze sales of large acreage tracts to extract the value of all improvements, crop allotments, standing timber, and any other factors that influence the value above the base land value.").

<sup>19</sup> *Id.* at r. 560-11-10-.09(3)(b)(2)(i).

<sup>20</sup> *Id.* at r. 560-11-10-.09(3)(b)(2)(ii).

for the size tracts for which comparables exist, and then adjust these values for larger tracts by

(1) estimating a rate of absorption for the smaller tracts for which data exists, (2) dividing the large tract into smaller, marketable sections, (3) developing a sales schedule with estimated income by year reflecting the absorption rate and the value characteristics of each of the smaller tracts, (4) discounting the income schedule to the present using an appropriate discount rate, and (5) summing the resulting values to arrive at an estimated value for the property.<sup>21</sup>

In September of 2006, the Assessors hired Joe Norman d/b/a Norman & Associates to conduct the 2008 revaluation.<sup>22</sup> Rayonier alleges that the revaluation Norman performed on the Assessors' behalf is fatally flawed by Norman's noncompliance with statutory and regulatory mandates in various material respects, including his improper calculation of base values, his failure to extract all timber and improvement values from the comparable sales prices, his failure to consider the use of the comparable sales properties, and his failure to apply size adjustment factors or absorption factors.

First, Rayonier argues that the list of sales Norman compiled as comparable large-acreage tract sales and upon which he relied in developing the base values for the large-acreage tracts (the "Sales List") was never actually used to calculate the 2008 values. Instead, Rayonier argues that Norman simply increased Wayne County's base values from 2007 for each category of land by a percentage designed to match the countywide increase in market value and then used the sales on the Sales List to check the revised base values. Norman himself conceded that:

[w]hat – really what we did, come to find out when it was all said and done, we just adjusted the base values; all right? We had a countywide increase, 30 percent, and I believe that's pretty close to what we adjusted the base up...

...

Q: Are you saying that you sort of backed into this where you – where you figured out how much these base values should be adjusted –

<sup>21</sup> *Id.* at r. 560-11-10-.09(3)(b)(2)(v).

<sup>22</sup> Deposition of R. O'Quinn, p. 16; deposition of J. Norman, p. 139.



A: Yes.

Q: – from – you are?

A: That – that is correct.

Q: You figured that out first and just said, I think we ought to adjust it by X percent up and then I'm going to check it with my sales?

A: That is correct.

...

Q: And – and I'm not – I'm not trying to beat a dead horse, but what you did was not –

A: I – I do not agree with the way –

Q: That's not the way that you're supposed to do it?

A: That is not the way.

Q: Okay. That's not – it doesn't comply with the [APM]?

A: That is correct. ... The way I went about it does not comply. The values that were produced did comply and worked. The process is flawed. I – I do admit that.

...

Q: Well, how is Rayonier or any taxpayer supposed to be comfortable with the values you've come up with if you can't show how you took the list of sales and came up with these values? Isn't that part of what your job is?

A: Yes, sir. Yes, sir. And once again, once these numbers were – were put in, it worked. Terrible answer for you, I understand. The process I did not agree with, but the end result worked.<sup>23</sup>

Second, Rayonier argues that Norman failed to extract timber values and improvement values from the sales prices on the Sales List, as required both by the uniformity mandate of O.C.G.A. §§ 48-5-7.1(a)(1) and 48-5-7.5 (as set forth in Art. VII, Sec. , Par. II(e)(2), Ga. Const. of 1983 Ga. L. 1990, pp. 2437, 28, § 2) and by the APM. Norman conceded his inability to

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<sup>23</sup> *Id.* at p. 79, 82-83, 90.

verify the standing timber on certain tracts and agreed that improvement values were not backed out of various tracts.<sup>24</sup>

Q: And you've told me there [were] some improvement values you know weren't taken out and some timber values that probably weren't taken out.

A: Yes.<sup>25</sup>

Steve Carter, a forester hired by the Assessors to evaluate timber on a number of the tracts on the sales list, testified that, for all but one of the tracts he evaluated, the timber value he ascribed to the tract was not the total value of all merchantable and premerchantable timber on those tracts, but was simply a value per acre of certain stands of timber on the parcels.<sup>26</sup> Doug Deloach, a forester hired by Norman, testified that he did not do a timber inventory on any of the tracts, but made an "eyeball estimation."<sup>27</sup> Norman admitted that, on account of problems with access, Deloach was unable to visit each of the tracts on the Sales List.<sup>28</sup> These failures, Norman testified, inevitably resulted in base values which were not representative of the bare land values indicated by the sales on the Sales List.<sup>29</sup>

Third, Rayonier contends that the Assessors failed to follow the mandates of O.C.G.A. § 48-5-2(3)(B)(ii) and (iv), as well as those of the APM, when no effort was made to contact the buyers or sellers of the properties on the Sales List to determine the intended use of the property. Norman acknowledged his failure to consider the existing use of the comparable sales properties:

Q: Did you group any of the sales in [the Sales List], separate out – separate them out into subgroups such as timberland, properties purchased for development, someone purchasing it for a home place? Did you segregate them out in any way like that?

<sup>24</sup> *Id.* at pp. 19 (“[W]e weren’t able to verify a lot of the standing timber on certain tracts.”), 21 (“[S]o you’ll see of tracts that probably should have had improvements backed out that I didn’t back out at the time...”), 22 (“I saw a couple of improvement properties that were not backed out.”).

<sup>25</sup> *Id.* at p. 37.

<sup>26</sup> Deposition of S. Carter, pp. 43-44.

<sup>27</sup> Deposition of D. Deloach, pp. 15-16.

<sup>28</sup> Deposition of J. Norman, p. 57.

<sup>29</sup> *Id.* at pp. 21-22; see also Deposition of R. O’Quinn, p. 83.

A: We didn't have that information; no.

Q: Okay. Y'all didn't contact any buyers or sellers?

A: Huh-uh. No, sir.

Q: Okay. Didn't – didn't – didn't find out from – didn't try to find out from the buyer/seller what their intended use of the property was after purchasing?

A: No, sir.

Q: All right. You'd agree that's important information, though?

A: Yes, sir. Yes; I would agree.

...

Q: And you're aware that that's required by the [APM], is to try to contact buyers and sellers –

A: Yes.

Q: – and find out their motivation?

A: Yes.<sup>30</sup>

Norman could not dispute that dissimilar tracts should not have been used to value Rayonier's property, and that only those sales with the intended use of timber production should have been used to come up with a base value for Rayonier's property.<sup>31</sup>

Q: So is it your testimony that a piece of vacant property purchased for speculation or development, that – that was included in – in the schedule of value timberland?

A: It probably was. Yes; I –

Q: And you didn't exclude any – any properties purchased for – for different uses than growing timber?

A: At the time, we probably didn't know what the use was.<sup>32</sup>

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<sup>30</sup> Deposition of J. Norman, pp. 68-69.

<sup>31</sup> See *id.* at pp. 92-93; 104-105, 119.

<sup>32</sup> *Id.* at pp. 23-24.

Finally, Rayonier argues that that neither size adjustment factors nor absorption factors for parcels over 150 acres were used in determining the revaluation notice values. The Assessors admitted that the accessibility/desirability factors used in calculating the base values were developed before the 2008 revaluation and were not based on the Sales List.<sup>33</sup> As to the use of absorption factors, Norman testified that he recommended their use to the Assessors, but that the Assessors decided against it.<sup>34</sup> After the initial revaluations were issued and Rayonier appealed, however, the Assessors chose to apply absorption factors, though not those Norman developed.<sup>35</sup>

The Assessors have not presented any evidence of record to refute Norman's concessions in this regard.

In support of its position, Rayonier points to *Leverett v. Jasper County Board of Tax Assessors*, 233 Ga. App. 470 (1998), where the Court of Appeals reversed the trial court's entry of judgment in the board of assessor's favor where it found that the board of assessors had employed erroneous appraisal methods which resulted in (1) timber being treated as adding no value to land and (2) stump land and scrub timberland being treated as having substantially the same value as cleared cultivatable land, pasture land, or growing timberland.

First, the *Leverett* Court found that the assessments lacked uniformity because the assessors failed to follow the mandates of O.C.G.A. § 48-5-2(3)(B)(ii) and (iv), which require the tax assessor to apply criteria including "existing use of the property" and "any other factors provided by law or by rule and regulation of the commission [of the department of revenue]," when they failed to consider the existing use of the comparable sales properties.<sup>36</sup>

While comparable land sales used to determine fair market value do not have to

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<sup>33</sup> Deposition of R. O'Quinn, p. 78.

<sup>34</sup> Deposition of J. Norman, pp. 23, 70, 137.

<sup>35</sup> *Id.* at 70.

<sup>36</sup> 233 Ga. App. at 471.

be identical to the subject property, such sales must be sufficiently similar to the subject property to be fairly said to have some rational and probative comparability other than mere geographic location.<sup>37</sup>

The assessors' failure to consider "existing use" – the "yardstick" with which to measure fair market value<sup>38</sup> – rendered their method of arriving at evidence of comparable value an error of law.<sup>39</sup> As such, the Court held that the trial court erred in relying upon a valuation conducted in violation of this statutory mandate.<sup>40</sup>

Second, the assessments lacked uniformity because the board of assessors failed to subtract the value of growing timber from the fair market value of the land used as comparable sales.<sup>41</sup>

Had the Assessors calculated the value of the growing timber for each of the comparables and subtracted out such value of the sales price for each comparable before calculating the sales ratio, so as to reflect only the value of the land alone, then current use for growing trees and tax deferral would have complied with the statutory mandate, and the sales ratio for the comparables would reflect only the value of the underlying land for timberland, excluding the standing timber.<sup>42</sup>

These two errors in the board of assessors' appraisal method proved fatal to their assessments, and the trial court's entry of judgment in its favor was reversed.

Here, the uncontroverted evidence establishes – at a minimum – that, through Norman, the Assessors (1) failed to consider existing use of the comparable sales properties and (2) made no adjustment for timber on some of the comparable sales so as to prevent taxing the timber. Under *Leverett*, these deficiencies alone cause the Assessors' revaluations to lack uniformity.

In response, and in reliance on *Dougherty County Board of Tax Assessors v. Burt Realty*

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<sup>37</sup> *Leverett*, 233 Ga. App. at 475 (citing *Hawkins v. Grady County Bd. of Tax Assessors*, 180 Ga. App. 834, 835 (1986); *Inland Container Corp. v. Paulding County Bd. of Tax Assessors*, 220 Ga. App. 878, 881 (1996)).

<sup>38</sup> *Leverett*, 233 Ga. App. at 475 (citing *Inland Container Corp.*, 220 Ga. App. at 879; accord *Dotson v. Henry County Bd. of Tax Assessors*, 155 Ga. App. 557, 559 (1980)).

<sup>39</sup> *Id.* (Citing *Inland Container Corp. v. Paulding County Bd. of Tax Assessors*, 220 Ga. App. 878 (1996)).

<sup>40</sup> 233 Ga. App. at 471.

<sup>41</sup> *Id.* at 477-478.

<sup>42</sup> *Id.* at 478.

*Company*, the Assessors argue that summary judgment is inappropriate in ad valorem tax appeals.<sup>43</sup> They contend that, in performing the 2008 revaluation, they utilized an appropriate appraisal method (the comparable sales method), and that if mistakes were made along the way, that is an argument Rayonier can make to a jury – not the basis for the grant of a motion for summary judgment. Moreover, the Assessors argue, too strict a construction of the applicable statutes and regulations would result in a scenario where one variance from the APM would translate into the automatic grant of summary judgment in the taxpayer's favor.

The Court agrees that, in most tax appeal cases, where there is conflicting evidence concerning the board of assessors' compliance with the applicable procedures and resulting calculation of fair market value, summary judgment is inappropriate, and a jury should decide the fair market value of the parcel in question. The Court also agrees that too strict an interpretation of the APM would have a result unintended by the legislature in enacting O.C.G.A. § 48-5-269.1. We know the legislature did not intend to develop a stringent set of mandates which, if not followed precisely, would result in an invalidation of an entire assessment performed thereunder. Rather, the legislative intent was to provide for uniform property appraisals, but the APM acknowledges that unusual circumstances may require consideration of adjustments to the basic methods proscribed therein. Moreover, much of the language contained in the APM is couched in terms of "should" and "may." The Court therefore declines to find that boards of assessors are required to strictly comply with the APM or risk invalidation of their assessments performed thereunder. Indeed, O.C.G.A. § 1-3-1(c) provides that

[a] substantial compliance with any statutory requirement, especially on the part of public officers, shall be deemed and held sufficient, and no proceeding shall be declared void for want of such compliance, unless expressly so provided by law.

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<sup>43</sup> 250 Ga. 467 (1983) ("Although the tax assessors or the property owners, or both, may be incorrect as a matter of fact, such determination cannot be made on motion for summary judgment, and it cannot be said that there is no genuine issue as to any material fact.").

That being said, however, this case presents the unusual scenario where the only evidence of record is that, through Norman, the Assessors wholly failed to comply, much less substantially comply, with the applicable statutory and regulatory directives. The uncontroverted evidence establishes the commission of fatal flaws throughout the revaluation process.

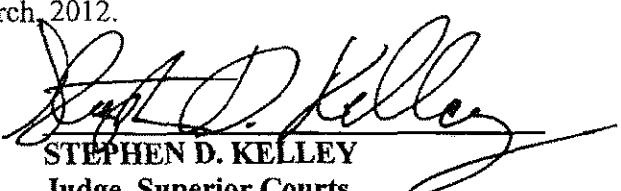
The Assessors' uncontroverted noncompliance with Georgia law and the regulations promulgated thereunder leaves this Court with no choice but to **GRANT** Rayonier's Motion for Summary Judgment as to the invalidity of the 2008 revaluation. The matters are hereby **REMANDED** to the Wayne County Board of Assessors for reassessment of Rayonier's property, and all other parcels similarly situated, in accordance with the law.

In its motion, Rayonier also argues that it is entitled to summary judgment on the issue of attorney's fees and costs under O.C.G.A. § 48-5-311, which provides that

[i]f the final determination of value on appeal is ... 85 percent or less of the valuation set by the [Assessors] as to [non-commercial] property, the taxpayer, in addition to the interest provided for in this paragraph, shall recover costs of litigation and reasonable attorney's fees incurred in the action.<sup>44</sup>

Since no final determination of the value of Rayonier's parcels has been made, Rayonier's Motion for Summary Judgment in this regard is **DENIED**.

It is so **ORDERED**, this 21<sup>st</sup> day of March, 2012.

  
**STEPHEN D. KELLEY**  
Judge, Superior Courts  
Brunswick Judicial Circuit

<sup>44</sup> O.C.G.A. § 48-5-311(g)(4)(B)(ii).

# **EXHIBIT B**



**SECOND DIVISION  
BARNES, P. J.,  
MCFADDEN and MCMILLIAN, JJ.**

NOTICE: Motions for reconsideration must be  
*physically received* in our clerk's office within ten  
days of the date of decision to be deemed timely filed.  
(Court of Appeals Rule 4 (b) and Rule 37 (b), February 21, 2008)  
<http://www.gaappeals.us/rules/>

**March 7, 2013**

**NOT TO BE OFFICIALLY  
REPORTED**

In the Court of Appeals of Georgia

A12A2561; A12A2562. RAYONIER FOREST RESOURCES, LP  
v. WAYNE COUNTY BOARD OF TAX ASSESSORS; and  
vice versa.

MCMILLIAN, Judge.

In this case, the following circumstances exist and are dispositive of the appeal:

- (1) The evidence supports the judgment;
- (2) The judgment of the court below adequately explains the decision; and
- (3) The issues are controlled adversely to the appellant in each appeal for the reasons and authority given in the appellee's brief in each appeal.

The judgment of the court below therefore is affirmed in accordance with Court of Appeals Rule 36.

*Judgment affirmed. Barnes, P. J., and McFadden, J., concur.*

# **EXHIBIT C**

FILED  
IN THE SUPERIOR COURT OF WAYNE COUNTY  
STATE OF GEORGIA

2018 JUN 29 AM 11:29

*Frances B. Johnson*  
CLERK SUPERIOR COURT

ALTAMAHA BLUFF, LLC,  
GRANT LEWIS AND CLASS  
MEMBERS

Civil Action No. 14CV0376

v.

JAMES "BOOT THOMAS, JOHN  
SHAVER, FRANKLIN SMITH, TIM  
COCKFIELD, AND JERRY "SHAG"  
WRIGHT AS MEMBERS OF THE  
WAYNE COUNTY BOARD OF  
COMMISSIONERS, WAYNE COUNTY,  
RICHARD GALLONI, MITCHELL  
JENKINS, HARRY THOMPSON,  
HOWELL CLEMENTS AND JERRY  
E. GRIFFITH, THE WAYNE COUNTY  
BOARD OF ASSESSORS, AND AL  
SZOKE, TAX COMMISSIONER OF  
WAYNE COUNTY

ORDER GRANTING PLAINTIFFS' MOTION FOR PARTIAL SUMMARY JUDGMENT  
AND GRANTING IN PART AND DENYING IN PART DEFENDANTS' MOTION FOR  
SUMMARY JUDGMENT

This is a class action suit for a refund of property taxes paid on timberland in Wayne County for the years 2008 through 2017. In their motion for partial summary judgment the plaintiffs show that when timberland was revalued in 2008 by Joe Norman d/b/a Norman & Associates, an appraiser hired by the Board of Tax Assessors, Mr. Norman failed to substantially comply with the Georgia Appraisal Procedure Manual. This fact was established in 2012 in the Rayonier litigation (cited in the plaintiffs' brief), which was a tax appeal case under O.C.G.A. Section 48-5-311. In the Rayonier litigation Judge Stephen Kelley of the Brunswick Judicial Circuit found that "through Norman, the Assessors wholly failed to comply, much less substantially comply, with the applicable statutory and regulatory directives. The uncontroverted evidence establishes the commission of fatal flaws throughout the revaluation process" in 2008. Judge Kelley then remanded the case to the Board of Assessors for "reassessment of Rayonier's property, and all other parcels similarly situated, in accordance with the law." The Court of Appeals affirmed the decision in an unpublished opinion. (Case Numbers A12A2561 and A12A2562). Thereafter, the Rayonier timberland tracts were reassessed but the plaintiffs' timberland tracts were not, even though it is without dispute that their tracts are similarly situated. Instead, the plaintiffs' tracts continued to be assessed according to the invalid Norman

schedules from 2008 through 2017.

In seeking a refund the plaintiffs rely upon O.C.G.A. Section 48-5-380, which provides that a county "shall refund to taxpayers any and all taxes...(1) which are determined to have been erroneously or illegally assessed and collected from the taxpayers under the laws of this state..." O.C.G.A. Section 48-5-269.1 requires the commissioner of the Department of Revenue to adopt by rule and maintain an appropriate procedural manual which "shall be utilized by county property appraisal staff in the appraisal of tangible real and personal property for ad valorem tax purposes."

The main issue in this case is whether the failure by the county appraisers to substantially comply with the Georgia Appraisal Procedure Manual which results in the valuation of property at an amount which is above fair market value and also results in a lack of uniformity causes taxes on that property to be illegally assessed. No case exactly on point has been cited to the court, but the court believes that such taxes would be illegally assessed. In other words, the taxes would be illegally assessed because the appraisers failed to follow the correct procedure as required by the Appraisal Procedure Manual.

The defendants, who are tax assessors and other county officials, contend that the plaintiffs are precluded from claiming a refund for illegally assessed taxes because they did not file appeals to challenge the assessments on their timberland tracts. However, there has been no case cited to the court to support that proposition, and to the extent that the defendants' motion for summary judgment is based on that proposition, it is denied. The defendants also contend in their motion for summary judgment that there is a three year statute of limitation in O.C.G.A Section 48-5-380 (b) for bringing a tax refund action. The plaintiffs contend that the statute of limitation is five years, citing subsection (g). This court concludes that the statute of limitation is three years.

Accordingly, the plaintiffs' motion for partial summary judgment is granted to the extent that their claim for a refund lies only for the years 2011 through 2017. Accordingly, questions of fact remain as to the fair market value of the plaintiffs' timberland tracts for those years. After the fair market value for those years are determined and the amount of taxes calculated thereon, the plaintiffs would be entitled to a refund of such excess taxes paid by them.

For the reasons cited in the defendants' brief which rely on sovereign immunity, this court grants their motion for summary judgment on the plaintiffs' claims for equitable relief and on the plaintiffs' prayer for attorney fees under O.C.G.A. Section 13-6-11.

So ORDERED this 27<sup>th</sup> day of June, 2018.

David L. Cavender  
David L. Cavender, Senior Judge

# **EXHIBIT D**

**THIRD DIVISION  
DILLARD, P. J.,  
GOBEIL and HODGES, JJ.**

**NOTICE: Motions for reconsideration must be  
*physically received* in our clerk's office within ten  
days of the date of decision to be deemed timely filed.  
<http://www.gaappeals.us/rules>**

**July 2, 2019**

**NOT TO BE OFFICIALLY  
REPORTED**

**In the Court of Appeals of Georgia**

A19A0481. THOMAS et al. v. ALTAMAHA BLUFF, LLC et al.

HODGES, Judge.

In this case, the following circumstances exist and are dispositive of the appeal:

(1) The evidence supports the judgment; and

(2) No reversible error of law appears, and an opinion would have no  
precedential value.

The judgment of the court below therefore is affirmed in accordance with Court  
of Appeals Rule 36.

*Judgment affirmed. Dillard, P. J., and Gobeil, J., concur.*

# Exhibit “E”

DEC 10, 2020 02:46 PM

*Wendy Whitaker-Lee*  
Wendy Whitaker-Lee, Clerk  
Charlton County, Georgia

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

<b>TOLEDO MANUFACTURING</b>	)	
<b>COMPANY, RAYONIER FOREST</b>	)	
<b>RESOURCES, L.P.,</b>	)	
<b>MARK TIMOTHY THRIFT, LISA</b>	)	
<b>ROSE THRIFT, LESLIE H. BLAIR</b>	)	
<b>AND MARY E.</b>	)	
<b>BLAIR</b>	)	
	)	
<b>Plaintiffs,</b>	)	<b>CIVIL ACTION NO. SUCV201900232</b>
	)	
<b>v.</b>	)	
	)	
<b>CHARLTON</b>	)	
<b>COUNTY</b>	)	
	)	
<b>Defendant.</b>	)	

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**FINAL APPROVAL ORDER AND JUDGMENT**

WHEREAS, the instant action pending before the Court is a class action (the “Lawsuit”) brought by Plaintiffs Toledo Manufacturing Company (“Toledo”), Rayonier Forest Resources, L.P. (“Rayonier”), Mark Timothy Thrift and Lisa Rose Thrift (the “Thrifts”) and Leslie H. Blair and Mary E. Blair (the “Blairs”) (Toledo, Rayonier, the Thrifts and the Blairs are collectively referred to as the “Named Plaintiffs”), individually and on behalf of all other persons similarly situated (“Class Members”) against Defendant Charlton County (the “County”)<sup>1</sup>;

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<sup>1</sup> Initially, members of the Charlton County Board of Commissioners (the “BOC”), members of the Charlton County Board of Assessors (the “BOA”) and the Tax Commissioner of Charlton County (collectively “Certain Other Defendants”) were included as defendants. On February 26, 2020 Named Plaintiffs filed a Consent Motion to Dismiss Certain Other Defendants without prejudice.



WHEREAS, this matter came before the Court on the Joint Motion for Preliminary Approval of Class Action Settlement, Approval of Notice Program and Scheduling Final Approval Hearing on November 12, 2020;

WHEREAS, the Court GRANTED the Joint Motion for Preliminary Approval of Class Action Settlement, Approval of Notice Program and Scheduling Final Approval Hearing and entered an Order on November 12, 2020 (the “Preliminary Approval Order”);

WHEREAS, this matter is currently before the Court on the Joint Motion for Final Approval of Class Action Settlement pursuant to O.C.G.A. § 9-11-23(e) in which the Court has been asked to give final approval to the [Proposed] Consent Judgment on Aggregate Refund and Order (hereinafter the “Consent Judgment”) entered into by Named Plaintiffs and the County, through counsel, dated November 12, 2020, which, together with the exhibits thereto, sets forth the terms and conditions of the proposed resolution of this Lawsuit;

WHEREAS, the Final Approval Hearing was scheduled for December 14, 2020 in the Preliminary Approval Order and as made known to the Class Members through the notice procedures (the “Notice Program”) approved by the Court in the Preliminary Approval Order;

WHEREAS, no objections were filed to the proposed Consent Judgment and the Court having considered the entire record of this Lawsuit, including the filings in support of preliminary approval and final approval, the Consent Judgment and the exhibits thereto, and the arguments and representations of counsel, the Court finds that the requirements for final approval have been met and that the proposed resolution of this Lawsuit as set forth in the Consent Judgment is fair, reasonable and adequate compromise of the claims and defenses asserted in this Lawsuit and should therefore be approved pursuant to O.C.G.A. § 9-11-23.

**NOW, THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:**

1. This Order of Final Approval and Judgment incorporates herein and makes a part hereof the Consent Judgment, including all exhibits thereto. Unless otherwise provided herein, the terms defined in the Consent Judgment shall have the same meanings for purposes of this Final Order and Judgment.

2. This Court has jurisdiction over the subject matter of this Lawsuit and over all Parties to this Lawsuit including Named Plaintiffs, all Class Members and Defendants. Venue is proper.

3. The record shows that notice has been given to the Class Members via the Notice Program approved by the Court in the Preliminary Approval Order. The Court finds the Notice Program consisted of individual notice mailed to Class Members (the “Full Notice”), a notice in The Charlton County Herald (the “Publication Notice”) and a webpage on the County’s website (the “Webpage”). The record shows that The Full Notice was mailed to Class Members identified in Exhibit A of the Consent Judgment to their last known addresses as appearing on the records maintained by the County on November 18, 2020; five hundred and four (504) Full Notices were mailed. The record further shows that the webpage was added to the County’s website providing information about the Lawsuit. See <https://charltoncountyga.us/422/Tax-Refund-Case>. The Publication Notice, the record shows, was placed in The Charlton County Herald on November 18, 2020, November 25, 2020 and December 2, 2020.

The Court finds that the Notice Program (a) constitutes notice that was reasonably calculated under the circumstances to apprise the Class Members of the terms of the Consent Judgment and the Settlement, the Class Members’ right to object and the date and time of the Final Approval Hearing; (b) constitutes due, adequate, and sufficient notice to all persons or entities

entitled to receive notice; and (iv) meets the requirements of O.C.G.A. § 9-11-23 and the due process requirements of the Constitution of the United States and the Constitution of the State of Georgia and all other applicable law.

4. For any Full Notice that was returned as undeliverable, the Administrators are directed for any Class Member who is entitled to a refund to cross reference the Class Member's name with the County records to determine if there is a new address. Generally, the Administrators are directed to use reasonable efforts to confirm the address of any Class Member who is entitled to a refund.

#### **Final Approval of Proposed Settlement**

5. The Court finds that the Settlement set forth in the Consent Judgment was the result of extensive and intensive arm's length negotiations taken place in good faith among highly experienced counsel, with the benefit of sufficient facts and with full knowledge of the risks inherent in litigation. The record shows the Consent Judgment was negotiated at arm's length, without collusion and with the assistance of a respected mediator. The record further shows that the Parties engaged in extensive arm's length settlement negotiations with discussions concerning the terms of the Settlement conducted by senior attorneys from both sides. The record also shows that all participants in the settlement discussions were experienced in prosecuting and negotiating multimillion-dollar complex class action cases such as this Lawsuit. Each side, the record shows, had a thorough understanding of the allegations regarding the statutory violations of the Forest Land Protection Act ("FLPA") and the Conservation Use Valuation Assessment ("CUVA") statutes, the aggregate damages owed, the facts in support of the amount owed and the defenses thereto.

The record shows that on August 26, 2020 the Parties held a formal mediation session with Patrick T. O'Connor, Esquire, an experienced mediator registered with the Georgia Office of Dispute Resolution and the American Arbitration Association and a member of the Georgia Academy of Mediators and Arbitrators.

6. The Court finds that the Settlement set forth in the Consent Judgment is not the product of fraud or collusion. The Court further finds that based on the record Consent Judgment is the result of hard-fought, arms-length negotiations. The Court finds that there is no evidence of collusion as counsel for both Parties zealously represented the best interests of their clients.

7. The Court hereby approves the Settlement set forth in the Consent Judgment and finds that the Settlement is, in all respects, fair, reasonable, adequate, meets the requirements of due process, and is in the best interest of the Class. This is especially so in view of the complexity, expense and probable duration of further litigation; the discovery conducted to date; the risks of establishing damages; and the reasonableness of the recovery obtained and the meaningful benefits provided to the Class, considering the range of possible recovery and the attendant risks of litigation.

The record shows the direct benefits to the Class Members include the creation of an Aggregate Refund Fund in the amount of \$1,350,000.00. The Court finds that this Settlement provides immediate cash refunds for the Class Members up to 100% of the total calculated refund due less fees and expenses for tax years 2014 to 2019. Further, the record shows that the Settlement will provide tax dollar savings to the Class Members into the future beginning in tax year 2020 since the County has agreed to correct the soil delineation and land use values beginning in tax year 2020. Therefore, this Court finds that 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. Further, the Court finds that Settlement will avoid complex, expensive and continued lengthy litigation, saving resources of the Parties and the Court.

The record shows that the facts of this Lawsuit have also been thoroughly researched as Class Counsel spent a substantial number of hours investigating the hundreds of potential refund claims for each tax year at issue. The record shows that Class Counsel conducted early, informal discovery and issued numerous Open Records Requests to the County for documents. The record further shows that Class Counsel analyzed the County lists of parcels enrolled in the FLPA program for tax years 2014, 2015, 2016, 2017, 2018 and 2019 and analyzed the County lists of parcels enrolled in the CUVA program for tax years 2014, 2015, 2016, 2017, 2018 and 2019. For taxpayers who potentially could be entitled to a refund, Class Counsel reviewed property record cards, tax bills and soil maps. The record also shows that Class Counsel analyzed the soil productivity classifications utilized by the County and then analyzed the soil productivity classifications based on the use of nine (9) soil productivity classifications as required by the FLPA and CUVA statutes for each parcel to determine the refund.

The record further shows that the legal issues have been thoroughly researched and that Class Counsel has briefed and argued the same issues in other tax refund and tax appeal matters and is very familiar with the statutory requirements for valuing parcels enrolled in the FLPA and CUVA programs.

The Court finds that Class Counsel was well informed of the merits of the Lawsuit and had sufficient information to weigh the benefits of settlement against further litigation.

8. Based on the foregoing, the Court finds that Class Counsel and Named Plaintiffs have adequately represented the Class.

9. The Court further finds that the Settlement treats Class Members equitably. The record shows that each Qualified Class Member (as defined in the Consent Judgment) will receive payment from the Aggregate Refund Fund pursuant to a formula that ensures they will be fairly compensated. That is, each Qualified Class Member will receive his or her pro-rata share of his or her calculated tax refund up to 100% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the Consent Judgment). This is called the “Pro-Rata Tax Refund”. “Pro-rata” means the proportion each Qualified Class Member’s Pro-Rata Refund bears to the total Aggregate Refund Fund. The record shows that this percentage shall be used to calculate each Qualified Class Member’s pro rata share of the Fees and Expenses.

10. The Court finds that the proposed method of distribution of refunds to the Class Members to be the best method of distribution possible. The record shows that if the Class Member is a Qualified Class Member as defined in the Proposed Consent 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. There are no claims forms for such Qualified Class Members to complete. If the Class Member is a Qualified Class Member as defined in the Proposed Consent Judgment and no longer owns the property for which the refund is due, the record shows that 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 County’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.

11. The Court hereby establishes the Toledo Qualified Settlement Fund (the “Toledo QSF”) pursuant to Court Order as a “Qualified Settlement Fund” as that term is described in Internal Revenue Code §468B (26 U.S.C. §468B) and the Treasury Regulations thereto,

established by Order of this Court, to hold, invest, administer, and distribute the Toledo QSF assets, which shall consist of a proposed service award to the Named Plaintiffs and Class Counsel attorney fees and expenses.

The Settlement monies held by the Toledo QSF's bank account shall be held and managed, as required by Treasury Regulations §468B-1(c)(3). Such Toledo QSF settlement amounts are to be held, managed, invested, and re-invested, as directed by the Fund Administrator appointed by the Court, in a manner to preserve any accrued income and principal in the Toledo QSF until it can be fully distributed. Terry D. Turner, Jr. of Gentle Turner Sexton & Harbison, LLC, 501 Riverchase Parkway East, Suite 100, Hoover, Alabama 35244 is appointed as the Toledo QSF administrator (the "Toledo QSF Administrator").

The Toledo QSF Administrator shall charge a flat fee of \$20,000.00 for his services plus expenses which shall be paid from the Aggregate Refund Fund as set forth in the Consent Judgment.

Class Counsel Fees Awarded and Service Fees shall be paid by the Toledo QSF Administrator. The Toledo QSF shall hold such settlement amount, with any earnings thereon, and the Toledo QSF Administrator shall make payments on behalf of the Named Plaintiffs and Class Counsel from the Toledo QSF, whether directly, structured settlement payments, or otherwise, and fund administration fees of the Toledo QSF. The Court shall retain jurisdiction of the Toledo QSF, the Toledo QSF Administrator, and all related matters. The Toledo QSF is hereby authorized to effect qualified assignments on behalf of the Named Plaintiffs or Class Counsel of any resulting structured settlement liability within the meaning of Section 130(c) of the Internal Revenue Code to the qualified assignee.

12. The Parties are hereby directed to implement and consummate the Settlement according to the terms and provisions of the Consent Judgment.

13. The Parties are Ordered to cooperate fully with each other regarding the implementation of the terms of the Consent Judgment as approved in this Final Order and Judgment.

#### **Certification of Settlement Class**

14. Even where certifying a class under O.C.G.A. §9-11-23 for settlement purposes only, all O.C.G.A. §9-11-23(a) factors and at least one of the requirements under O.C.G.A. §9-11-23(b) must be satisfied – except that the court need not consider the manageability of a potential trial, since the settlement if approved, would obviate the need for a trial. See Amchem Products, Inc. v. Windsor, 521 U.S. 591, 620 (1997).

15. The Court previously concluded in its Preliminary Approval Order that it was likely to certify the following Settlement Classes:

- (1) Taxpayers who, like Named Plaintiffs, own parcels in Charlton County, Georgia enrolled in the FLPA program or the CUVA program who were issued tax bills in 2014 by and paid taxes to Charlton County (the “2014 Class”);
- (2) Taxpayers who, like Named Plaintiffs, own parcels in Charlton County, Georgia enrolled in the FLPA program or the CUVA program who were issued tax bills in 2015 by and paid taxes to Charlton County (the “2015 Class”);
- (3) Taxpayers who, like Named Plaintiffs, own parcels in Charlton County, Georgia enrolled in the FLPA program or the CUVA program who were issued tax bills in 2016 by and paid taxes to Charlton County (the “2016 Class”);



(4) Taxpayers who, like Named Plaintiffs, own parcels in Charlton County, Georgia enrolled in the FLPA program or the CUVA program who were issued tax bills in 2017 by and paid taxes to Charlton County (the “2017 Class”);

(5) Taxpayers who, like Named Plaintiffs, own parcels in Charlton County, Georgia enrolled in the FLPA program or the CUVA program who were issued tax bills in 2018 by and paid taxes to Charlton County (the “2018 Class”); and

(6) Taxpayers who, like Named Plaintiffs, own parcels in Charlton County, Georgia enrolled in the FLPA program or the CUVA program who were issued tax bills in 2019 by and paid taxes to Charlton County (the “2019 Class”).

For the reasons set forth below, the Court finally certifies, for settlement purposes only, these Settlement Classes pursuant to O.C.G.A. §9-11-23.

16. The Court specifically determines that, for settlement purposes, the proposed Settlement Classes met all the requirements of O.C.G.A. §9-11-23(a) and O.C.G.A. §9-11-23(b)(1) and O.C.G.A. §9-11-23(b)(2), namely that the Settlement Classes is so numerous that joinder of all members is impractical; that there are common issues of law and fact; that the claims of the class representatives are typical of absent class members; that the class representatives will fairly and adequately protect the interests of the Settlement Classes, as they have no interests antagonistic to or in conflict with the Settlement Classes and have retained experienced and competent counsel to prosecute this Lawsuit; that 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; and that the County opposing class members has acted or refused to act on grounds generally applicable to each class member, thereby making appropriate final injunctive relief or corresponding declaratory relief with respect to the members of the class.<sup>2</sup>

### **Releases, Dismissal and Final Judgment**

17. All claims asserted in this Lawsuit are dismissed with prejudice on the merits and without costs to any party except as otherwise provided in this Court's Order on Named Plaintiffs' Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives or as otherwise provided in the Consent Judgment.

18. Upon entry of this Final Order and Judgment, Named Plaintiffs and each Class Member, on behalf of themselves and any other legal or natural persons and entities who or which may claim by, through, or under them, release their claims as outlined in the Consent Judgment.

19. The Court grants the Consent Motion to Dismiss Certain Defendants filed on February 26, 2020.

20. The Court denies Defendants' Motion to Dismiss filed on January 27, 2020 as moot.

21. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to the administration, consummation, enforcement and interpretation of the Consent Order, to protect and effectuate this Order, and for any other necessary purpose.

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

22. The Clerk shall promptly enter the [Proposed] Consent Judgment in the docket of this Lawsuit, which shall become a final Consent Judgment of this Court.

23. The Clerk shall promptly enter this Order as a Final Judgment in the docket of this Lawsuit.

SO ORDERED. This 9 day of December, 2020.

  
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Judge Dwayne H. Gillis

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

<b>TOLEDO MANUFACTURING</b>	)	
<b>COMPANY, RAYONIER FOREST</b>	)	
<b>RESOURCES, L.P.,</b>	)	
<b>MARK TIMOTHY THRIFT, LISA</b>	)	
<b>ROSE THRIFT, LESLIE H. BLAIR</b>	)	
<b>AND MARY E.</b>	)	
<b>BLAIR</b>	)	
	)	
<b>Plaintiffs,</b>	)	<b>CIVIL ACTION NO. SUCV201900232</b>
	)	
<b>v.</b>	)	
	)	
<b>CHARLTON</b>	)	
<b>COUNTY</b>	)	
	)	
<b>Defendant.</b>	)	

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**[PROPOSED] CONSENT JUDGMENT ON AGGREGATE REFUND AND ORDER**

Plaintiffs Toledo Manufacturing Company, Rayonier Forest Resources, L.P., Mark Timothy Thrift, Lisa Rose Thrift, Leslie H. Blair and Mary E. Blair (the “Plaintiffs” or “Named Plaintiffs”) having filed the instant class action lawsuit (the “Lawsuit”) pursuant to O.C.G.A. § 48-5-380 against Charlton County (the “County” or “Defendant”) on behalf of themselves and all taxpayers similarly situated seeking refunds for taxes that were overpaid based on the County’s collection of taxes based on the inaccurate soil delineation and incorrect application of the land use values set forth in Georgia Comp. R. and Regs. §§ 560-11-6-.09 and 560-11-11-.12 in violation of O.C.G.A. § 48-5-7.7 (the “FLPA Statute”) and O.C.G.A. § 48-5-7.4 (the “CUVA Statute”)<sup>1</sup> and the Parties stipulating to the amount of the aggregate refund fund;

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<sup>1</sup> Plaintiffs’ original Complaint named James E. Everett, Alpha Benefield, Jesse A. Crews, Jr., Drew Jones, Lucas “Luke” Gowen as Members of the Charlton County Board of Commissioners (the “BOC”), Gary Tippins, Rodney Bell, Michael Crews, Dana O’Quinn, as Members of Charlton County Board of Assessors (the “BOA”), and Debra T. Mizell, Tax Commissioner (the “Tax

THEREFORE, IT IS ORDERED as follows:

**A. Class Certification**

Plaintiffs and Defendant hereby stipulate to the certification of a class pursuant to O.C.G.A. § 9-11-23(b)(1) and (b)(2) and the Court finds that such certification is appropriate. The Class shall consist of Charlton County taxpayers who were enrolled in CUVA or FLPA for tax years 2014 through 2019 (the “Class”). “Class Member” or “Class Members” means a member or members of the 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 parties are typical of the claims of class members, satisfying the requirements of O.C.G.A. § 9-11-23(a)(3);
- 4) Named Plaintiffs 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 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

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Commissioner”) (collectively “Certain Defendants”). Thereafter, on February 26, 2020 Plaintiffs filed a First Amended Complaint, naming only the County as a defendant and a Consent Motion to Dismiss Certain Defendants Without Prejudice.

parties to the adjudications or substantially impair or impede their ability to protect their interests;

- 6) Certification of the class is appropriate under O.C.G.A. § 9-11-23(b)(2) as Defendant opposing class members have 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 firm of Roberts Tate, LLC will fairly and adequately represent the interests of the class as Class Counsel; and
- 8) The action is manageable as a class action.

Named Plaintiffs Toledo Manufacturing Company, Rayonier Atlantic Timber Company f/k/a/ Timberlands Holding Company Atlantic, Inc., Mark Timothy Thrift and Lisa Rose Thrift and Leslie H. Blair and Mary E. Blair shall serve as class representatives for the classes as defined herein.

The law firm of Roberts Tate, LLC is appointed as Class Counsel for the Class certified herein.

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

Plaintiffs and Defendant stipulate to an aggregate refund amount of \$1,350,000.00 (hereinafter the “Aggregate Refund Fund”) to be used to pay refunds to the Class for the claims

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<sup>2</sup> Additionally, while the Court has elected to only certify the Class under 9-11-23(b)(1) and (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 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).

for tax refunds asserted in this action for tax years 2014 through 2019. The Court hereby approves and ENTERS A CONSENT JUDGMENT pursuant to O.C.G.A. § 48-5-380 in favor of Plaintiffs in the amount of \$1,350,00.00 to be paid as follows:

- 1) Defendant Charlton County will pay its portion of the Aggregate Refund Fund on or before December 31, 2020;
- 2) Pursuant to O.C.G.A. § 48-5-241, the Charlton County Tax Commissioner shall withhold the Charlton County School Board's (the "School Board") portion of the Aggregate Refund Fund from the next distribution to the School Board following final approval of this Consent Judgment.

In the event that either Defendant Charlton County or the School Board fail to tender its respective portion of the Aggregate Refund Fund into the Aggregate Refund Fund on or before December 31, 2020, post judgment interest shall accrue at the rate of 7.0% per annum as set by O.C.G.A. § 7-4-2(a)(1)(A) on said amount until paid in full. Post judgment interest shall only be collectable from the entity failing to fulfill its obligation to fund the Aggregate Refund Fund as set forth above.

Additionally, the parties consent and agree that Charlton County, through its Board of Assessors, will correct the soil delineation and land use values set forth in Georgia Comp. R. and Regs. 560-11-6-.09 and 560-11-11-.12 for future tax years beginning with tax year 2020, as required under Georgia law.

Defendant Charlton County shall submit corrected Forest Land Protection Grant Reimbursement forms for tax years 2014-2019 to the Georgia Department of Revenue for purposes of reimbursement pursuant to Georgia law, and the Georgia Department of Revenue shall calculate

and issue the correct grant amount owed to Charlton County, less any grant amount previously issued for tax years 2014-2019.

The Aggregate Refund Fund shall be the sole source used to pay: (i) all tax refunds owed to Plaintiffs and Class Members as set forth herein (the “Class Refunds”); (ii) prejudgment interest owed to Plaintiffs and Class Members on the tax refunds owed; (iii) Plaintiffs’ Counsel for attorneys’ fees and expenses as set forth herein and as approved by the Court; (iv) Class Representative Service Payments as set forth herein and as approved by the Court; and (v) the costs of administering the Aggregate Refund Fund including the costs and expenses of the Administrators 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 the Class Refunds.

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 “Toledo QSF”) to carry out the payment of approved Fees and Expenses of Class Counsel and Class Service Payment set forth in Section E and the Refund Payment Process set forth in Section I herein. The Final Order will appoint an administrator of the Toledo QSF (the “Toledo QSF Administrator”). The costs of the Toledo 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 Toledo QSF Administrator. The Aggregate Refund Fund Account shall have a unique Taxpayer Identifier Number.

The Toledo 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 in fulfilling the terms of this Consent Judgment. The Aggregate Refund Fund shall be the sole and exclusive source for payment of the Class Refunds and fees and expenses by Defendant Charlton County and the School Board and upon payment in full of the amount of the Aggregate Refund Fund owed by each shall be in sole satisfaction of all claims against Defendant and the School Board. Under no circumstances shall Defendant or the School Board be required to pay an amount greater than the Aggregate Refund Fund amount.

**C. Appointment of Administrators**

Larry Griggers and Gregg Reese are appointed Co-Administrators (hereinafter referred to as the “Administrators”) to identify the Class Members entitled to refunds based on the County’s databases, digests or records and resources of the Tax Commissioner and of the BOA and to calculate the individual refund amounts, if any, due each Class Member. The Administrators are to be given full access to the records of the County, Tax Commissioner and the BOA. In the event that Larry Griggers and/or Gregg Reese cannot serve, substitute Administrator or Administrators consented to by the Parties shall be appointed.

The Administrators’ fees will be paid from the Aggregate Refund Fund. The Administrators will be paid the hourly rate of \$150 per hour for their services and \$50 per hour for administrative personnel hired to assist them. Upon completion of the Administrators’ work they shall submit an accounting of all charges and expenses to Plaintiffs’ Counsel and Defendant’s Counsel at least fifteen (15) days prior to submission of such charges and expenses to the Toledo QSF Administrator. Plaintiffs’ Counsel and Defendant’s Counsel shall notify the Administrators of any objections to their charges and expenses within five (5) days of receipt. The Toledo QSF

Administrator will pay the Administrators' charges and expenses within ten (10) days of submission provided there are no unresolved objections. Any unresolved objections shall be submitted to the Special Master as set forth below for resolution and whose decision shall be binding.

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

Plaintiffs and Defendant shall promptly move the Court for an Order granting preliminary approval of this [Proposed] Consent Judgment (the "Preliminary Approval Order"). The proposed Preliminary Approval Order that will be attached to the motion and shall be in a form agreed upon by Plaintiffs' Counsel and Defendant's Counsel. The Motion for Preliminary Approval shall request that the Court: (i) approve the [Proposed] Consent Judgment as set forth herein as being within the range of fair, adequate and reasonable; (ii) approve the Notice program as overviewed herein and as set forth in more detail in the Motion for Preliminary Approval including the form and content of the Notices which will be attached to the Motion for Preliminary Approval; and (iii) schedule a Final Approval hearing for a time and date mutually convenient for the Court, Plaintiffs' Counsel and Defendant's Counsel, at which time the Court will conduct an inquiry into the fairness of the [Proposed] Consent Judgment, determine whether it was made in good faith, and determine whether to approve the [Proposed] Consent Judgment and Plaintiffs' Counsel's application for attorneys' fees, costs and expenses for any Service Award to Class Representatives (the "Final Approval Hearing").

Notice of the [Proposed] Consent Judgment shall be sent to all those set forth on **Exhibit A**. The proposed notice to the Class Members shall include, among other information; a description of the material terms of the [Proposed] Consent Judgment; a description of the administration process; the timing of the calculation of individual refund amounts; a date by which

the Class Members may object to the fee and expense motion; a date by which the Class Members may object to the calculation of individual refund amounts; the address of the webpage contained on the County's website where Class Members may access this [Proposed] Consent Judgment and other related documents and information; the date that the Final Approval Hearing will occur; and the procedure for the Class Members to object (the "Notice"). A form of Notice to be sent to the Class will be submitted to the Court as an Exhibit to the Motion for Preliminary Approval. Notice will be provided by U.S. Mail to the last known address for each taxpayer set forth in **Exhibit A**. An advertisement will be placed in The Press Sentinel containing the information provided in the Notice and directing taxpayers to the webpage on the County's website.

Objections to the [Proposed] Consent Judgment or to the Fee Petition and Service Awards must be mailed to the Clerk of Court, Plaintiffs' Counsel and Defendant's Counsel. For an objection to be considered by the Court, the objection must be received by the Court, Plaintiffs' Counsel and Defendant's Counsel at least fifteen (15) days prior to the Final Approval Hearing. For an objection to be considered by the Court, the objection must also set forth:

- a. The name of the Lawsuit;
- b. The objector's full name, address and telephone number;
- c. An explanation of the basis upon which the objector claims to be a Class Member;
- d. All grounds for the objection, accompanied by any legal support for the objection known to the objector or the objector's counsel;
- e. The number of times the objector has objected to a class action settlement within the five (5) years preceding the date on which the objector files the objection, the caption of each case in which the objector has made such objection, and a copy of

any orders or opinions to or ruling upon the objector's prior such objections that were issued by any court in each listed case;

- f. The identity of all counsel who represented the objector, including any former or current counsel who may be entitled to any compensation for any reason related to the objection to the Consent Judgment or to Fee Petition, and Service Awards;
- g. The number of times the objector, his/her counsel and/or counsel's law firm have objected to a class action settlement within the last five (5) years preceding the date the objector files the objection, the caption of each case in which the counsel or the firm has made such objection, and a copy of any order or opinions related to or ruling upon counsel or the firm's prior such objections that were issued by any court in each listed case;
- h. Any and all agreements that relate to the objection or the process of objecting – whether written or verbal – between the objector or objector's counsel and any other person or entity;
- i. The identity of all counsel representing the objector who will appear at the Final Approval Hearing;
- j. A list of all persons which will be called to testify at the Final Approval Hearing in support of the objection;
- k. A statement confirming whether the objector intends to personally appear and/or testify at the Final Approval Hearing; and
- l. The objector's signature (an attorney's signature is not sufficient).

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

**E. Fees and Expenses**

Class Counsel intends to file a motion for attorneys' fees and expenses to be awarded as well as a motion for a class service payment to the Class Representatives at least twenty (20) days prior to the Final Approval Hearing. Class Counsel intends to seek the payment of attorneys' fees from the Aggregate Refund Fund plus documented out of pocket costs and expenses for prosecuting this action ("Fee Petition"). Any award of attorneys' fees, costs and expenses to Class Counsel shall be payable solely out of the Aggregate Refund Fund and is subject to Court approval. Defendant takes no particular position in favor or against the ultimate amount requested in such Fee Petition and intends to defer such decision to the judgment and discretion of the Court.

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

Following the date of notice to the Class as described below, the Court, if necessary, will hold a hearing to resolve any objections and pending motions and will determine the amount of fees and expenses to be paid to Class Counsel and fees to be paid to the Class Representatives. Class Counsel's fees and expenses, Class Representatives' fees and fees regarding the

administration of the Aggregate Refund Fund are collectively referred to as “Fees and Expenses”. Fees and Expenses are to be paid from the Aggregate Refund Fund.

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

Fees and expenses awarded by the Court to Class Counsel shall be payable from the Aggregate Refund Fund upon award and shall be paid by the Toledo QSF Administrator within thirty (30) days from the date of the Court Order approving same, subject to the availability of sufficient funds in the Aggregate Refund Fund with any remaining fees and expenses owed to be paid at such time as additional funds are placed into the Aggregate Refund Fund sufficient to satisfy the award of fees and expenses to Class Counsel. Fees and expenses awarded to Class Counsel shall be paid notwithstanding the existence of any timely filed objections thereto, or potential for appeal therefrom, or collateral attack on the award or this [Proposed] Consent Judgment or any part thereof, subject to Class Counsel’s obligation to make appropriate refunds or repayments to the Aggregate Refund Fund plus accrued interest at the same net rate as is earned by the Aggregate Refund Fund, if and when, as a result of any appeal and/or further proceedings on remand, or successful collateral attack, the fee or expense award is reduced or reversed.

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

Plaintiffs shall file their Motion for Final Approval of Consent Judgment, the Fee Petition and the Class Service Petition no later than seven (7) days prior to the date of the Final Approval Hearing. The Court, if necessary, will hold a hearing to resolve any objections properly submitted and enter the Consent Judgment and award attorneys’ fees and expenses and service awards for Class Representatives. The Motion for Final Approval of the Consent Judgment will contain a

proposed Final Order in a form agreed to by Plaintiffs' Counsel and Defendant's Counsel. Such Final Order shall, among other things:

- a. Determine that the [Proposed] Consent Judgment is fair, adequate and reasonable;
- b. Determine that the Class has been fairly and adequately represented;
- c. Determine that the Notice provided satisfies Due Process requirements;
- d. Enter a final order and judgment giving effect to the terms of this [Proposed] Consent Judgment;
- e. Rule on the Fee Petition and award Attorneys' Fees and Expenses Payment as may be determined to be fair, adequate, and reasonable in the discretion of the Court;
- f. Rule on the Class Service Petition and award Class Service Payment as may be determined to be fair, adequate, and reasonable in the discretion of the Court;
- g. Bar and enjoin Plaintiffs and all Class Members from asserting any of the Released Claims;
- h. Release Defendant and Released Parties as set forth in Section K(1);
- i. Direct the payment of the Aggregate Refund Fund as provided herein;
- j. Reserve the Court's continuing and exclusive jurisdiction over the Parties to this [Proposed] Consent Judgment, to administer, supervise, construe and enforce this [Proposed] Consent Judgment in accordance with its terms; and
- k. Grant the Consent Motion to Dismiss Certain Defendants filed on February 26, 2020.

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

Following Final Approval of the Consent Judgment, the Administrators are directed to identify the Class and Class Members and determine the refunds owed based on the difference in taxes paid and the taxes that would have been owed based on the correct application of the applicable FLPA and CUVA land use values set forth in the Georgia Comprehensive Rules and Regulations §§ 560-11-11-.12 and 560-11-6-.09 respectively for each tax year at issue. In determining the taxes that would have been owed based on the correct application of the FLPA and CUVA land values, the Administrators shall determine the soil type as indicated by the NRCS web soil survey located at <https://websoilsurvey.sc.egov.usda.gov/App/HomePage.htm> and the corresponding productivity rating 1-9 for each soil type published by Georgia Department of Revenue. In performing the analysis the Administrators are to perform any analysis deemed necessary in order to determine the taxes that would have been owed for Class Members' properties enrolled in FLPA or CUVA for 2014 through 2019 based on the FLPA and CUVA land use values to the correct soil productivity and refund to be paid measured by the taxes paid for each year less the calculated taxes owed based on the proper application of the FLPA and CUVA land use values to the correct soil productivity. The Administrators will identify the Class Members who are entitled to refunds and calculate the tax refunds due each Class Member as set forth above. For any Class Member owning multiple parcels which the use of the correct application of the FLPA and CUVA land values indicates that taxes were underpaid for one or more parcels owned by such Class Member for the tax years at issue, such amount shall be deducted from the refund owed to the Class Member for the remaining parcels. However, no Class Member will be required to pay additional taxes to Charlton County for the tax years at issue as a result of this action. In the event that the aggregate tax refunds owed to taxpayers is less than the Aggregate Refund Fund, the Administrators shall in addition to the tax refunds calculate the



prejudgment interest owed to each Class Member at the rate of 7.0% per annum as set by O.C.G.A. § 7-4-2(a)(1)(A). Each Class Member shall receive the ratio of his or her calculated prejudgment interest over the total prejudgment interest calculated for all taxpayers applied to the amount of the Aggregate Refund Fund available for the payment of interest.

The Administrators shall be given full access to the records of and full cooperation by Defendant's departments including, but not limited to, Information Technology, the BOA's Office and Tax Commissioner's Office in order to identify Class Members, confirm the identity of Class Members, obtain missing information for taxpayers in order to determine whether they are Class Members and to calculate the individual refunds owed to Class Members.

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 this Order.

The County and individual taxpayers shall have the right to object to the calculation of any individual refund calculations made by the Administrators including asserting 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 Administrators' notice of completion of the individual refund calculation. The Preliminary Approval Order will provide for the form of objections and required documentation for consideration of objections.

Finally, the page on the County's website will provide a claim form for any taxpayers not identified as Class Members by the Administrators 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 County's website ("Missing Class Member Claims"). The Preliminary Approval Order will provide for the form of Missing Class Member Claims and required

documentation for consideration of such claims. The Administrators shall review any Missing Class Member Claims and determine whether such taxpayer is in fact entitled to any refund, submit their conclusions to the taxpayer and Defendant who shall have fifteen (15) days to object to the Administrators' 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.

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

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

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

- Class Members still owning the property for which a refund is determined to be owed (hereinafter "Category 1 Class Members").
- Class Members no longer owning 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 County's website providing the information contained in the Claim Form for the collection individual refunds.

For Category 2 Class Members, the Claim Form will be sent to what is believed to be the current mailing address with a form requiring that the taxpayer certify that he or she is the same

taxpayer for which the refund has been calculated. The taxpayer shall have sixty (60) days to return the certification. The refund shall be mailed in accordance with the timing procedures set forth below.

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

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

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

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

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

**J. Refund Payment Process**

Within thirty (30) days of the later of the expiration of the period for objecting to individual refund amounts or a final ruling by the Special Master on any individual refund calculation, the Administrators shall identify to the Toledo QSF Administrator the amount of refund due each Qualified Class Member and the address to which the refund is to be mailed (the "Administrators' Final Refund List"). The Toledo QSF Administrator shall issue refund checks to each Qualified Class Member from available funds in the Aggregate Refund Fund within fifteen (15) days of receipt of the Administrators' Final Refund List.

Any and all checks returned or uncashed after one hundred and twenty (120) days from issuance shall be canceled by the Toledo 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 pro rata to the County and School Board in a manner proportionate with their respective contributions to the Aggregate Refund Fund.

The Toledo QSF Administrator shall maintain accurate accounting records of all deposits and payments from the Aggregate Refund Fund Account and shall provide such accounting to Plaintiffs' Counsel and Defendant's Counsel upon request. The Toledo QSF Administrator shall file a notice of completion of administration ("Notice of Completion"), the form of which shall be included in the Motion for Final 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 County and School Board pro-rata with their respective contribution of funds to the Aggregate Refund Fund.

**K. General Provisions**

**1. Released Claims**

Plaintiffs and Class Members agree to release and forever discharge, and by this Agreement do, for themselves, their heirs, executors and administrators, release and forever discharge Defendant, its past, present and future parent and affiliate corporations, offices and departments, and their respective past, present and future divisions, subsidiaries, affiliates and related governmental entities and their successors, assigns, directors, officers, employees, attorneys, agents and representatives, personally and as directors, officers, employees, attorneys, agents, or representatives (collectively, the “Releasees”), of and from all manner of action and actions, causes and causes of action, sums of money, covenants, contracts, controversies, agreements, promises, damages (including, but not limited to, attorneys fees), claims and demands for overpayment of taxes asserted in the Lawsuit related to or arising out of the improper application of the CUVA Statute or FLPA Statute as alleged in the Complaint in this action based on the use of the incorrect soil productivity for tax year 2014 through 2019 whether in law or in equity (the “Released Claims”). No claims for tax refunds or tax appeals raising issues or grounds other than those asserted in the Complaint in this Lawsuit shall be released. Neither the terms of this [Proposed] Consent Judgment nor the release contained herein shall affect any pending tax appeals raising issues or grounds other than those asserted in the Complaint in this Lawsuit.

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

In the event that the Court fails to enter an Order granting Final Approval to this [Proposed] Consent Judgment, the Lawsuit shall resume, this [Proposed] Consent Judgment and any Order granted pursuant to this [Proposed] Consent 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 [Proposed] Consent Judgment had never been entered into unless either: (1) Plaintiffs and Defendant agree in writing to a modification of the [Proposed] Consent Judgment and obtain approval of the [Proposed] Consent Judgment with such agreed to modification, or (2) Plaintiffs and Defendant successfully obtain reversal of the decision denying entry of the Order granting Final Approval to this [Proposed] Consent Judgment after reconsideration or appellate review.

**3. Continuing Jurisdiction**


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

SO ORDERED. This 12 day of November, 2020.

  
\_\_\_\_\_  
Judge Dwayne H. Gillis

I HAVE READ THIS [PROPOSED] CONSENT JUDGMENT CAREFULLY AND FULLY UNDERSTAND AND AGREE TO SAME ON BEHALF OF ALL CLASS MEMBERS.

ROBERTS TATE, LLC

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

ATTORNEYS FOR PLAINTIFFS

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

I HAVE READ THIS [PROPOSED] CONSENT JUDGMENT CAREFULLY AND FULLY UNDERSTAND AND AGREE TO SAME ON BEHALF OF DEFENDANT.

BROWN, READDICK, BRUMGARTNER  
CARTER, STRICKLAND & WATKINS,  
LLP

  
\_\_\_\_\_  
G. Todd Carter  
State Bar No. 113601

5 Glynn Avenue  
Post Office Box 220  
Brunswick, Georgia 31521  
(912) 264-8544  
(912) 264-9667 – Fax

ATTORNEYS FOR DEFENDANT

<b>Taxpayer</b>	<b>c/o</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>Zip</b>
<b>Abner Perrote</b>		559 E Elizabeth Ave	Linden	NJ	07036
<b>Adironadack Timber Co., Inc.</b>	c/o Forest Investments Asso.	15 Piedmont Center Ste 1250	Atlanta	GA	30305
<b>Alexander Land Company</b>	Attn: Dennis Carey	P.O. Box 579	Montezuma	GA	31063
<b>Aucilla River Timberlands</b>		6304 Peake Rd	Macon	GA	31210
<b>Beasley Timber Management</b>		770 Uvalda Hwy	Hazlehurst	GA	31539
<b>Catchmark HBU, LLC</b>		5 Concourse Pkwy Suite 2325	Atlanta	GA	30328
<b>Charles Johns &amp; Donald Conner</b>		P.O. Box 1319	Hilliard	FL	32046
<b>Dubbers-Albrecht</b>	Schulenburg Consulting Corporation	1307 West Gramon Rd	Atlanta	GA	30327
<b>Erie Timber</b>	c/o Forest Investments Asso.	15 Piedmont Center Ste 1250	Atlanta	GA	30305
<b>Forest Lands Holdings Inc.</b>		P.O. Box 3610	Albany	GA	31706
<b>GE Bell</b>		10624 Hillside Dr	Macclenny	FL	32063
<b>Holand and Anna Ware</b>	Trustees	2797 West Sugarberry Dr	Eagle	ID	83616
<b>Jimmy and Barbara S. Davis</b>		753 Mizell Loop	Folkston	GA	31537
<b>Joseph and Abby Davis</b>		1177 Mizell Loop	Folkston	GA	31537
<b>Keystone Forest Investments</b>	c/o Forest Investments Asso.	15 Piedmont Center Ste 1250	Atlanta	GA	30305
<b>Loncala, Inc.</b>		25755 NW 130th Avenue	High Springs	FL	32643
<b>MCB TL II, LLC</b>		1127 Judson Rd Suite 126	Longview	TX	75601
<b>Norman Plantation, LLC</b>		4960 Ortega Forest Dr	Jacksonville	FL	32210
<b>Police and Fire Pension FIA</b>	c/o Forest Investments Asso.	15 Piedmont Center Ste 1250	Atlanta	GA	30305
<b>Rayonier Atlantic Timber</b>	c/o Rayonier Tax Service	P.O. Box 161139	Mobile	AL	36616
<b>Regions Southeast Timber</b>	c/o Resource Management	9418 Highmarket St	Georgetown	SC	29440
<b>Ronald Davis</b>	Kay C. Davis	3356 Spanish Creek Rd	Folkston	GA	31537
<b>Sharon Padgett</b>		10624 Hillside Dr	Macclenny	FL	32063
<b>TIAA Timberlands I, LLC</b>	c/o Greenwood Resources Inc.	1500 South First Ave Suite 115	Portland	OR	97201
<b>Toledo Manufacturing</b>		P.O. Box 488	Folkston	GA	31537
<b>Trail Ridge Land, LLC</b>		2100 Southbridge Pkwy Suite 540	Birmingham	AL	35209
<b>Varn Turpentine &amp; Cattle, LLC</b>		P.O. Box 40965	Jacksonville	FL	32201
<b>Varn, Inc.</b>		P.O. Box 10	Hoboken	GA	31542



Ex A CUVA Address List

Taxpayer	Address	City	State	Zip
Varn Turpentine	P.O. Box 40965	Jacksonville	FL	32201
121 LLC	P.O. Box 457	Starke	FL	32091
848, LLC	2405 SE CR 245	Lake City	FL	32025
A C Gowen	1151 Heathermore	Dacula	GA	30019
Adam B Raulerson & Sheri Hayes	7584 Glynn Allyn Rd	Macclenny	FL	32063
Adam Raulerson	7883 Red Top Rd	Macclenny	FL	32063
Amy Carter Massing	294 Kigian Trail	Woodstock	GA	30188
Amy Nixon	1286 Little Phoebe Church Rd	Folkston	GA	31537
Andrew Gowen	3935 Spanish Creek Rd	Folkston	GA	31537
Anita & Marvin Daye	4916 Fox Squirrel Dr	Blackshear	GA	31516
Ann Millar, et al	P.O. Box 693	Sewanee	TN	37375
Archie Crews	723 Samuel Crews Rd	Folkston	GA	31537
Austin Hickox	647 Ohio St	Homeland	GA	31537
Auzzie Johns, Executor	11655 North Co. Road 23A	Macclenny	FL	32063
Avery Crawford, Sandra Crawford	2860 Canaday Loop	St George	GA	31562
B B Gowen c/o Chris Gowen	522 Reynolds Rd	Folkston	GA	31537
B S Johns	5159 Riverside Dr	Nahunta	GA	31553
Barbara Davis	753 Mizell Loop	Folkston	GA	31537
Barbara Hatten Rev Living Trust	223 Reynolds Bridge Rd	St George	GA	31562
Barney Robst	497 Blackwater Rd	St George	GA	31562
Basil Crews	291 Basil Crews Rd	Folkston	GA	31537
Becka Lloyd	6507 Spanish Creek Rd	Folkston	GA	31537
Benjamin Chism	129 Chism Trail	St George	GA	31562
Betty Crews	206 Lee Crews Rd	St George	GA	31562
Betty Griffin	150 Griffin Farm Rd	Folkston	GA	31537
Betty Jean Johns	9336 River Rd	Nahunta	GA	31553
Billy Day	180 S Alvah Brazell Rd	Kingston	GA	31548
Billy Mizell	101 Mecca St	Dublin	GA	31021
Billy Thrift et al	604 Billy Thrift Rd	Folkston	GA	31537
Bonnie Cooper	P.O. Box 637	Folkston	GA	31537
Bonnie Ortner	700 Live Oak St	Maitland	FL	32751
Brad Lloyd	1344 Kingsland Dr	Folkston	GA	31537
Brad Miller	1745 Pleasant Ln	Fernandina Beach	FL	32034
Branda & Joshua Popham	6507 Spanish Creek Rd	Folkston	GA	31537
Brenda Maifarth	7854 Maclean Rd	Tallahassee	FL	32312
Brent & Morgan Taylor	6228 Spanish Creek Rd	Folkston	GA	31537
Brian & Phillip Canaday	1957 Canaday Loop	St George	GA	31562
Brian Lloyd	1326 Kingsland Dr	Folkston	GA	31537
Bruce Canaday	5856 County Road 23C	Macclenny	FL	32063
Bryan Owens	411 N Fredonia St Ste 102	Longview	TX	75601
Budd King	731 Walnut St	Folkston	GA	31537
Bufort Thrift, Jr.	3204 Hwy 185	St George	GA	31562
Calvin & Madria Crews	3924 Main St	Folkston	GA	31537
Candy Land-Charlton LLC	P.O. Box 1888	Waycross	GA	31502
Carl B Wells	9226 Beardan Rd	Jacksonville	FL	32220
Carl Gibson	4756 River Rd	Folkston	GA	31537
Carlos Crews	156 SW Ponce Deleon Ave	Lake City	FL	32055
Carol Maddox	131 Snowden Rd	Folkston	GA	31537
Carolyn Crawford	937 Crawford Rd	St George	GA	31562
Carolyn Hinson	P.O. Box 66	Kingsland	GA	31548
Carolyn Tyndal, Trustee	96 Long Point Dr	Fernandina Beach	FL	32034
Catharine Stapleton	217 Martin St	Folkston	GA	31537
Chad Smith	16221 Shellcracker Rd	Jacksonville	FL	32226
Chandler Crumbley	3061 Carter Community Rd	Folkston	GA	31537

Charles Crews	451 Jimmie Todd Rd	Folkston	GA	31537
Charles Keene	618 Iver N Allen Rd	Folkston	GA	31537
Charles King	2574 Crescent Point Court	Green Cove Springs	FL	32043
Charlie Baggett	436 Russell Blvd	St George	GA	31562
Cherill Mobley	2928 Farley Burnsed Rd	St George	GA	31562
Cherrie Peason, Trustee	1041 Old St Augustine Rd Room 117	Jacksonville	FL	32257
Cheryl Raulerson, Trustee	P.O. Box 939	Hilliard	FL	32046
Chester Stokes Jr	25655 Marsh Landing Rd	Ponte Vedra	FL	32082
Chris Gowen	522 Reynolds Rd	Folkston	GA	31537
Christopher Bradley	344 Roscoe Blvd N	Ponte Vedra	FL	32082
CL Roddenberry	P.O. Box 125	Folkston	GA	31537
Clara Pike	232 Alfred St	Savannah	GA	31408
Clarice Mullins & Larry Mullins	140 Amber Circle	Folkston	GA	31537
Claude Walker	590 South 5th St	Macclenny	FL	32063
Clinton Mizell	196 Ira Crews Rd	Folkston	GA	31537
Clyde Gibson	P.O. Box 1543	Bartow	FL	33831
Clyde Sands	P.O. Box 236	Macclenny	FL	32063
Cornelia Bates	944 Crawford Rd	St George	GA	31562
Craig Crawford	1362 Roberts Rd	St George	GA	31562
Curtis Harris	1049 Samuel Crews Rd	Folkston	GA	31537
Cynthia Mortiz	P.O. Box 183	Macclenny	FL	32063
Daniel Liddell, Jr.	170 Oscar Rd	Baldwin	FL	32234
Daniel Murray	P.O. Box 246	Folkston	GA	31537
Danny Stewart	7811 Spanish Creek Rd	Folkston	GA	31537
Darrell and Carolyn Delp	716 Farm Rd	St George	GA	31562
Darrell Crews	10626 James Crews Rd	Sanderson	FL	32087
Darryl Whitt	38810 Sparkman Rd	Dade City	FL	33525
David & Linda Browning	1075 Crews Community Rd	Folkston	GA	31537
David Byrd	2120 St Marys River Bluff	St George	GA	31562
David Christian	29869 GA Hwy 121	Folkston	GA	31537
David Ferrell	2302 Sunnyside Dr	Waycross	GA	31501
David Glisson	344 Henri St	Folkston	GA	31537
David McDaniel	54 Traders Hill Rd	Folkston	GA	31537
David Rideout	3860 Blalock Lane	Waycross	GA	31503
David Streweler	193 Fern Dr	Folkston	GA	31537
David Yarborough	30 Cedar Rd	Folkston	GA	31537
Dawn Thornton	P.O. Box 15422	Fernandina Beach	GA	32034
Debbie Cross	P.O. Box 132	Folkston	GA	31537
Deborah Kay Deal	3428 Robin Ridge	Waycross	GA	31503
Deborah Wainwright	107 Ben Leen Lane	Folkston	GA	31537
Debra Anne Shepherd	1250 Chancey Dr	Folkston	GA	31537
Debra Fazio-Pena	248 Hedge St	Kingsland	GA	31548
Debra G Turner	1038 Janells River Dr	Folkston	GA	31537
Debra Johns, Trustee	P.O. Box 451	Colbert	WA	99005
Debra Williams	11151 Pine Estates Rd W	Jacksonville	FL	32218
Delores Gibson	P.O. Box 1589	Waycross	GA	31501
Delores Todd	P.O. Box 820	Folkston	GA	31537
Demery Lloyd, Jr.	505 Mose Crews Rd	Folkston	GA	31537
Dennis Snowden Jr	102 Juanita Dr	Lexington	SC	29072
Donald & Lawanda Jones	103 Country Club Rd	Folkston	GA	31537
Donald Crews	3924 Main St	Folkston	GA	31537
Donald Earl Mullis & Martha Ann	155 Dave Brown Rd	St George	GA	31562
Donald Morrison	130 Morrison Ln	Folkston	GA	31537
Donald Myers	45157 Eula B Rd	Callahan	FL	32011
Donna Eunice	P.O. Box 125	Folkston	GA	31537
Donna Eunice	3776 W Main St	Folkston	GA	31537

Year	Age	Sex	Occupation	Marital Status	Religion	Education	Income	Assets	Liabilities	Net Worth
1980	25	M	Engineer	Married	Protestant	High School	\$15,000	\$50,000	\$10,000	\$40,000
1981	26	M	Engineer	Married	Protestant	High School	\$16,000	\$55,000	\$11,000	\$44,000
1982	27	M	Engineer	Married	Protestant	High School	\$17,000	\$60,000	\$12,000	\$48,000
1983	28	M	Engineer	Married	Protestant	High School	\$18,000	\$65,000	\$13,000	\$52,000
1984	29	M	Engineer	Married	Protestant	High School	\$19,000	\$70,000	\$14,000	\$56,000
1985	30	M	Engineer	Married	Protestant	High School	\$20,000	\$75,000	\$15,000	\$60,000
1986	31	M	Engineer	Married	Protestant	High School	\$21,000	\$80,000	\$16,000	\$64,000
1987	32	M	Engineer	Married	Protestant	High School	\$22,000	\$85,000	\$17,000	\$68,000
1988	33	M	Engineer	Married	Protestant	High School	\$23,000	\$90,000	\$18,000	\$72,000
1989	34	M	Engineer	Married	Protestant	High School	\$24,000	\$95,000	\$19,000	\$76,000
1990	35	M	Engineer	Married	Protestant	High School	\$25,000	\$100,000	\$20,000	\$80,000
1991	36	M	Engineer	Married	Protestant	High School	\$26,000	\$105,000	\$21,000	\$84,000
1992	37	M	Engineer	Married	Protestant	High School	\$27,000	\$110,000	\$22,000	\$88,000
1993	38	M	Engineer	Married	Protestant	High School	\$28,000	\$115,000	\$23,000	\$92,000
1994	39	M	Engineer	Married	Protestant	High School	\$29,000	\$120,000	\$24,000	\$96,000
1995	40	M	Engineer	Married	Protestant	High School	\$30,000	\$125,000	\$25,000	\$100,000
1996	41	M	Engineer	Married	Protestant	High School	\$31,000	\$130,000	\$26,000	\$104,000
1997	42	M	Engineer	Married	Protestant	High School	\$32,000	\$135,000	\$27,000	\$108,000
1998	43	M	Engineer	Married	Protestant	High School	\$33,000	\$140,000	\$28,000	\$112,000
1999	44	M	Engineer	Married	Protestant	High School	\$34,000	\$145,000	\$29,000	\$116,000
2000	45	M	Engineer	Married	Protestant	High School	\$35,000	\$150,000	\$30,000	\$120,000
2001	46	M	Engineer	Married	Protestant	High School	\$36,000	\$155,000	\$31,000	\$124,000
2002	47	M	Engineer	Married	Protestant	High School	\$37,000	\$160,000	\$32,000	\$128,000
2003	48	M	Engineer	Married	Protestant	High School	\$38,000	\$165,000	\$33,000	\$132,000
2004	49	M	Engineer	Married	Protestant	High School	\$39,000	\$170,000	\$34,000	\$136,000
2005	50	M	Engineer	Married	Protestant	High School	\$40,000	\$175,000	\$35,000	\$140,000
2006	51	M	Engineer	Married	Protestant	High School	\$41,000	\$180,000	\$36,000	\$144,000
2007	52	M	Engineer	Married	Protestant	High School	\$42,000	\$185,000	\$37,000	\$148,000
2008	53	M	Engineer	Married	Protestant	High School	\$43,000	\$190,000	\$38,000	\$152,000
2009	54	M	Engineer	Married	Protestant	High School	\$44,000	\$195,000	\$39,000	\$156,000
2010	55	M	Engineer	Married	Protestant	High School	\$45,000	\$200,000	\$40,000	\$160,000
2011	56	M	Engineer	Married	Protestant	High School	\$46,000	\$205,000	\$41,000	\$164,000
2012	57	M	Engineer	Married	Protestant	High School	\$47,000	\$210,000	\$42,000	\$168,000
2013	58	M	Engineer	Married	Protestant	High School	\$48,000	\$215,000	\$43,000	\$172,000
2014	59	M	Engineer	Married	Protestant	High School	\$49,000	\$220,000	\$44,000	\$176,000
2015	60	M	Engineer	Married	Protestant	High School	\$50,000	\$225,000	\$45,000	\$180,000
2016	61	M	Engineer	Married	Protestant	High School	\$51,000	\$230,000	\$46,000	\$184,000
2017	62	M	Engineer	Married	Protestant	High School	\$52,000	\$235,000	\$47,000	\$188,000
2018	63	M	Engineer	Married	Protestant	High School	\$53,000	\$240,000	\$48,000	\$192,000
2019	64	M	Engineer	Married	Protestant	High School	\$54,000	\$245,000	\$49,000	\$196,000
2020	65	M	Engineer	Married	Protestant	High School	\$55,000	\$250,000	\$50,000	\$200,000

Donna Gowen Poe	3410 Cypress Mill Rd #140	Brunswick	GA	31520
Donnie Lloyd	676 Hwy 1	Folkston	GA	31537
Doris Willingham	467 Cleveland Ave	Orange Park	FL	32065
Dorothy Bruschke	125 Bent Oak Ln	Folkston	GA	31537
Doug Tucker	9995 Gate Pkwy N Suite 330	Jacksonville	FL	32246
Douglas Dupont	6430 Hyde Grove Ave	Jacksonville	FL	32210
Douglas Gowen	P.O. Box 116	Folkston	GA	31537
Douglas Heathcoat	8920 Snow Hill Ln	Jacksonville	FL	32221
Douglas Raulerson, Jr.	7531 Old Moniac Rd	St George	GA	31562
Dylan Crawford	5361 Creative Drive	Jacksonville	FL	32218
Earle Knabb, Jr.	6636 Hwy 185	St George	GA	31562
Edna E Taylor	677 Willie Dixon Rd	Folkston	GA	31537
Edward McCormick	3745 Hwy 252	Folkston	GA	31537
Elaine Beverly	560 Grantham Rd	Jesup	GA	31546
Eleanor Chesser	8877 Spanish Creek Rd	Folkston	GA	31537
Elizabeth Thompson	641 N Henry St	Glennville	GA	30427
Elsie Murray	271 Murray Ln	Folkston	GA	31537
Emma Taylor	83 Barm Rpad	St George	GA	31562
Erich Johnson	7794 Spanish Creek Rd	Folkston	GA	31537
Erin Waters	868 Sardis Rd	Folkston	GA	31537
Estate of Emery Braddock Stokes	P.O. Box 483	Baldwin	FL	32234
Estelle A Carver Et Al	1514 Barker Blvd	St George	GA	31562
Evelyn D Miller	593 Willie Dixon Rd	Folkston	GA	31537
Evelyn Raulerson (Trust)	11738 Houle Rd	Jacksonville	FL	32218
Everett Sirk	P.O. Box 1181	Glen St Mary	FL	32040
Everette Crews, Jr.	28682 Lacy Crews Rd	Sanderson	FL	32087
F L Murray, Jr c/o Robert Harting	346 Effie Lane	Folkston	GA	31537
Faydell Brooks	11848 Pegasus Dr	Jacksonville	FL	32223
Felton Thrift	206 Alfred Thrift Rd	St George	GA	31562
Fern & Andree Bienvenue	833 Barber Branch Rd	St George	GA	31562
Floyd Pickren	327 B M Prescott Rd	Folkston	GA	31537
Floyd Sikes	121 Centerville Ln	Folkston	GA	31537
Fountain Family Partnership	930 Peek Street NW	Conyers	GA	30012
Francis Gowen	P.O. Box 653	Folkston	GA	31537
Franklin Holden	2815 Peach Dr	Jacksonville	FL	32246
Fred Mershon	2360 Janell's River Dr	Folkston	GA	31537
Freddie Miller	593 Willie Dixon Rd	Folkston	GA	31537
Frederick Thrift, Trustee	4312 Gum Tree Lane	Lexington	KY	40513
G Curtis Gowen	P.O. Box 145	Folkston	GA	31537
G Mark Gowen	P.O. Box 234	Folkston	GA	31537
Gail Raulerson Davis	14549 State Rd 121 N	Macclenny	FL	32063
Gail Robertson	11045 117th St N	Seminole	FL	33778
Gary Crews	115 Ivy Buck Crews Ln	Folkston	GA	31537
Gary Gowen	1285 Gibson Post Rd	Folkston	GA	31537
Gencie Rewis	936 Crawford Rd	St George	GA	31562
Gene & Ruth Osteen	332 Blackwater Rd	St George	GA	31562
Geneva Smith	P.O. Box 1413	Hilliard	FL	32046
George Bryant	4451 Ralph Davis Rd	Folkston	GA	31537
George Chisholm	10776 Hwy 185	St George	GA	31562
George Crowther	4121 Ralph Davis Rd	Folkston	GA	31537
George E Bell	10624 Hillside Dr	Macclenny	FL	32063
George Gibson	385 Gibson Post Rd	Folkston	GA	31537
George Knabb	3913 Raintree Dr	Macclenny	FL	32063
George Mark Gowen	P.O. Box 234	Folkston	GA	31537
George R Gowen, III	P.O. Box 445	Folkston	GA	31537
Geraldine Brock	28270 Hwy 17	Waverly	GA	31565

Glenda N Williams	P.O. Box 15345	Fernandina Beach	FL	32034
Gordon R Jacoby & Paula L	129 Pinewood St	Folkston	GA	31537
Gowen Enterprises, Inc.	10514 Hwy 1	Folkston	GA	31537
Gowen Family Ltd Partnership	35715 Okefenokee Dr	Folkston	GA	31537
Grace Hendrix	881 Haddock Rd	Kingsland	GA	31548
Gracie Singletary	212 Daniel Lawson Rd	St George	GA	31562
Harley Hickox	6636 Spanish Creek Rd	Folkston	GA	31537
Harold F Stokes & Kay B Stokes	3998 CR 119	Bryceville	FL	32009
Harold S Gowen	P.O. Box 715	Folkston	GA	31537
Harry D Taylor	4851 Medway Hall Pl	Jacksonville	FL	32225
Harry Gibson	7736 Georgetown Chase	Roswell	GA	30075
Harry Todd & Nora V. Todd	690 Grace Chapel Rd	Folkston	GA	31537
Harry W Morgan	375 Eton Prescott	Folkston	GA	31537
Henry & Robin Miller	4309 Hwy 1	Folkston	GA	31537
Henry McCall	P.O. Box 428	Folkston	GA	31537
Herbert & Nancy Murray	395 Ralph Davis Rd	Folkston	GA	31537
Hilliard Avalon Farm LLC	18391 Avalon Dr	Hilliard	FL	32046
HJ Murray, Sr.	241 Swamp Perimeter Rd	Folkston	GA	31537
Holland Lee and James Clark	P.O. Box 176	Folkston	GA	31537
Horace Peacock	12949 State Rd 471	Webster	FL	33597
Hugh Chancey	70 Chancey Dr	Folkston	GA	31537
Hugh Chancey c/o Debra Shepherd	1250 Chancey Dr	Folkston	GA	31537
Ira Richard Crews	1567 Paxton Rd	Folkston	GA	31537
Iris Turner	32 Desota St	Folkston	GA	31537
Ivey King	74 Dallas Cir	Folkston	GA	31537
J & B Family Holdings LLC	3240 South Fletcher Apt 776	Fernandina Beach	FL	32034
J E Stewart	P.O. Box 1888	Waycross	GA	31502
J H Todd	690 Grace Chapel Rd	Folkston	GA	31537
J R Jones	506 Ann St	St Marys	GA	31558
J S Haddock	366 The Hill Rd	Folkston	GA	31537
J S Prescott	1411 Highland Dr	Fernandina Beach	FL	32034
Jack Prescott	4629 River Rd	Folkston	GA	31537
Jaclyn Beadle	103 Victoria Blvd	Kingsland	GA	31548
Jacquelyn Messer	3190 May Bluff Rd	Folkston	GA	31537
James & Melissa Finley	235 Alamo Ln	Folkston	GA	31537
James & Sidney Gowen	10514 Hwy 1	Folkston	GA	31537
James Alton Conner	2790 Second St	Folkston	GA	31537
James Crews	10626 James Crews Rd	Sanderson	FL	32087
James Crews	P.O. Box 366	Folkston	GA	31537
James Dorsey Crews	P.O. Box 366	Folkston	GA	31537
James Eaton et al	2307 Manchester St	Waycross	GA	31501
James Giddens	6512 River Rd	Folkston	GA	31537
James Gowen	30761 Hwy 121	Folkston	GA	31537
James Gowen, Jr	P.O. Box 577	Folkston	GA	31537
James H Giddens Jr	6385 River Rd	Folkston	GA	31537
James I Bryant	172 Jim Bryant Rd	Folkston	GA	31537
James J Urbanik & Linda M Urbanik	12508 Balm Riverview	Riverview	FL	33579
James L. Cavanaugh	44 32nd Avenue South	Jacksonville Beach	FL	32250
James Petty Jr.	34219 Old Baldwin Rd	Callahan	FL	32011
James R Wilson	4670 GA Hwy 122 E	Hahira	GA	31636
James Thompson	335 Latrelle Ln	Folkston	GA	31537
James V and Barbara Aldridge	264 Owen Aldridge Rd	Folkston	GA	31537
James Wilson	2336 Mose Crews Rd	Folkston	GA	31537
Janet Miller et al	1745 Pleasant Ln	Fernandina Beach	FL	32034
Janet Snowden	1230 Traders Hill Rd	Folkston	GA	31537
Janice Fussell	4 Flint Creek Dr	Richmond Hill	GA	31324

Jeffrey Nettles et al	7145 Fitzpatrick Ln	Jacksonville	FL	32226
Jennifer Marzolf	305 East Water Street	Washington	NC	27889
Jesse Crews, Jr.	P.O. Box 206	St. George	GA	31562
Jesse Nettles Jr	51 Heatherwood Ln	Folkston	GA	31537
Jimmie O'Berry	50 Raynor Ln	Folkston	GA	31537
Jimmy Lee Vaughan	3282 Tiger Hole Rd	Jacksonville	FL	32216
Jody Canaday	1830 Canaday Loop	St George	GA	31562
Joe B Crews	970 Ira Crews Rd	Folkston	GA	31537
Joe Chesser	1458 Altman Rd	Folkston	GA	31537
John & Theresa Crawford	7995 Hwy 185	St George	GA	31562
John & Wanda Raulerson	13374= NCR 23A	Macclenny	FL	32063
John Barker	3334 Piney Way	Loganville	GA	30052
John F Canady	P.O. Box 208	St George	GA	31562
John Johnson	180 Mariners Dr	Kingsland	GA	31548
John Kennedy	P.O. Box 209	Glen St Mary	FL	32040
John L O'Quinn	1295 Mattox Rd	Folkston	GA	31537
John Pierre Deffes	167 Hugh Dr	Folkston	GA	31537
John Prewitt	884 Barker Blvd	St George	GA	31562
John Sauls	181 Traders Hill Rd	Folkston	GA	31537
John W. and Louise Bryant	1105 Sardis Rd	Folkston	GA	31537
Johnny Crawford	8245 Hwy 185	St George	GA	31562
Joseph A Jones & Laura Jones	457 Redwood Dr	Folkston	GA	31537
Joseph Bertros	511 E Minnesota Avenue	Macclenny	FL	32063
Joseph Crews	5398 Alabama Ave	Omega	GA	31775
Joseph Ferrell Cooper/ Bonnie Cooper	P.O. Box 637	Folkston	GA	31537
Joseph Gowen	659 E Church St	Mount Vernon	GA	30445
Joseph Higdon, et al	310 Higdon Rd	Baldwin	FL	32234
Joseph Reddish	29235 Hwy 121	Folkston	GA	31537
Joseph/Blake Jones	457 Redwood Dr	Folkston	GA	31537
Joshua Mullens	400 Health Park Blvd	Macclenny	FL	32063
Joy Canaday, Trustee	8550 Argyle Business Loop Unit 1406	Jacksonville	FL	32244
Joyce Dinkins	6415 Spanish Creek Rd	Folkston	GA	31537
Joyce Thrift	335 Jim Red Rd	St George	GA	31562
Julius Coleman	271 Seab Kennison Rd	Folkston	GA	31537
Justin King	1264 Kingfisher Landing	Folkston	GA	31537
Justin Self	37391 El Terrance	Folkston	GA	31537
Karen Lee	5341 River Rd	Folkston	GA	31537
Kathleen Raulerson	7531 Old Moniac Rd	St George	GA	31562
Kathryn Harrison	731 Turkey Creek	Alachua	FL	32615
Kay Barker	130 Magnolia Ave	Palatka	FL	32177
KBS 2008 LLC	1879 Salt Myrtle Ln	Orange Park	FL	32003
Keith & Cathy Canaday	P.O. Box 208	St George	GA	31562
Keith Boston	P.O. Box 1205	Callahan	FL	32011
Keith Canaday	Box 208	St George	GA	31562
Kenneth & Gail Kirkland	1165A South 6th St	Macclenny	FL	32063
Kenneth Anderson	459 Buckshot Rd	St George	GA	31562
Kenneth Clark	4122 Bluff Harbor Way	Wellington	FL	33449
Kenneth Hicks	1963 Oak Dr	Fernandina Beach	FL	32034
Kenneth Johns	325 Lester Loop	Waycross	GA	31503
Kenneth Jones	825 Samuel Crews Rd	Folkston	GA	31537
Kevin King	263 Buchanan Land Dr	Folkston	GA	31537
Kevin Mock	969 Dawsie Crews Rd	St George	GA	31562
Kyle Hicks	9531 Hwy 185	St George	GA	31562
Lamar & Ethelene Kitchings	1855 Carter Community Rd	Folkston	GA	31537
Lamare Garrett	241618 County Rd 121	Hilliard	FL	32046
Larry Crews	451 Jimmie Todd Rd	Folkston	GA	31537

Larry Lloyd	412 Lloyd Ln	Folkston	GA	31537
Larry McMillan	99 Willie Chesser Rd	Folkston	GA	31537
Larry Morris	86079 Clyde St	Yulee	FL	32097
Laura Elizabeth Jones	457 Redwood Dr	Folkston	GA	31537
Laura Stokes	2800 Sheffield Dr	Missoula	MT	59808
Laverne Carter	244 Perch Rd	Waycross	GA	31503
Lee Gowen	215 Pinewood St	Folkston	GA	31537
Lenora Lucree	669 Robin Ln	Homeland	GA	31537
Lenore Dube	669 Robin Ln	Homeland	GA	31537
Leo Wellence, III	46170 Augustus Ave	Yulee	FL	32097
Leslie and Mary Blair	31619 Highway 121	Folkston	GA	31537
Lewis Stokes, Cheryl Stokes et al	4969 Bailey Haddock Lane	Hilliard	FL	32046
Lillie Peacock	188 Odum Peacock Rd	Folkston	GA	31537
Linda Faye Canaday	P.O. Box 1696	Glen St Mary	FL	32040
Lloyd Kahlich	238 Alfred St	Savannah	GA	31408
Lloyd Pike, Successor Trustee	6 North Cromwell Rd	Savannah	GA	31410
Lois B. Canaday	86 Crawford Loop	St George	GA	31562
Lonnie Todd	229 Newell Rd	Folkston	GA	31537
Lucas Gowen	422 Hoof Print Ln	Folkston	GA	31537
Malcolm Mathison, III	4590 Ralph Davis Rd	Folkston	GA	31537
Mallette B Clark Et Al	P.O. Box 176	Folkston	GA	31537
Marcus & Rita Rhoden	P.O. Box 742	Macclenny	FL	32063
Margaret T Oliver, Trustee	P.O. Box 161139	Mobile	AL	36616
Marian Allen	177 Murray Ln	Folkston	GA	31537
Marie Hill	222 High Street	Valdosta	GA	31602
Marieyeh C Felice	16 Brock McClain Rd	Folkston	GA	31537
Marilyn Stokes	8091 CR 121	Bryceville	FL	32009
Marjorie Crews	154 Beagle Blvd	Alma	GA	31510
Mark G Gowen	P.O. Box 445	Folkston	GA	31537
Mark Pickren	289 Roland Ln	Folkston	GA	31537
Mark Thrift	1626 Allen O'Berry Cemetery Rd	Folkston	GA	31537
Marlene Rhoden	1151 Hwy 94	St George	GA	31562
Marshall Crews	759 Jake Johns Rd	Nahunta	GA	31553
Marshall Dell & Annette Crews	302 Basil Crews Rd	Folkston	GA	31537
Mary Crumley	12425 Jeremy's Landing Court	Jacksonville	FL	32258
Mary Elizabeth Gowen	215 Pinewood St	Folkston	GA	31537
Mary McQueen	3033 Hoadly St SE	Olympia	WA	98501
Mary Willis	245 Arbor Rd	St George	GA	31562
Matthew Cook	18630 Broken Arrow Rd	Hilliard	FL	32046
Meares Family Trust	14 Ulster Court	Palm Coast	FL	32164
Melvin Jones	36116 Gage Rd	Callahan	FL	32011
Melvin R and Irene D Williams	4413 Barker Blvd	St George	GA	31562
Michael & Krystle Dean	453 Pine Acres Rd	St George	GA	31562
Michael A Cartwright & Darcy Ann	270 Ponderosa Ln	Axson	GA	31624
Michael A Todd & Justin L. Todd	P.O. Box 820	Folkston	GA	31537
Michael Horne Jr.	P.O. Box 1011	Hilliard	FL	32046
Michael King	856 Ira Crews Rd	Folkston	GA	31537
Michael Linton	169 Stokes Lake Rd	Folkston	GA	31537
Michael S Chism	P.O. Box 241	Macclenny	FL	32063
Michael Stokes et al	4079 CR 119	Bryceville	FL	32009
Michael Wayne Manges	155 Dave Brown Rd	St George	GA	31562
Mickey Canaday	1516 Canaday Loop	St George	GA	31562
Mickie Canaday	1516 Canaday Loop	St George	GA	31562
Mike Maddox	518 Lavender Rd	Folkston	GA	31537
Millard Canaday	8773 Loest Rd	Jacksonville	FL	32234
Mitchell Crofts	3014 Shiloh Ln	Charleston	SC	29414

Code	Category	Description	Unit	Price	Quantity	Total
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Monroe Todd	140 Cherry St	Folkston	GA	31537
Morris Peacock	2022 CR 739	Webster	FL	33597
Myra Pearce	14080 Winokur Rock Rd	Folkston	GA	31537
Noble Kurth	1840 NW 42nd St	Ft. Lauderdale	FL	33309
Noel D Cox	71 Prospect Rd	Folkston	GA	31537
Nola Jean Crawford	1340 Roberts Rd	St George	GA	31562
Norma B Crews Revocable Trust	7356 Pierce Rd	Glen St Mary	FL	32040
Orival & Shirley Thompson	645 Buckshot Rd	St George	GA	31562
Owens Family Trust	P.O. Box 1424	Macclenny	FL	32063
Pamela Conner	124 Anguilla Dr	Brunswick	GA	31523
Patagonia Partners	P.O. Box 2266	Waycross	GA	31502
Patricia Carter	1582 Carter Community Rd	Folkston	GA	31537
Patrick Brooks	6114 Spanish Creek Rd	Folkston	GA	31537
Patrick Mobley & Carolyn Tyndall	1607 North Patterson St	Valdosta	GA	31602
Patsy Crews	1442 Paxton Rd	Folkston	GA	31537
Pearl Batton	170 Broadway	Folkston	GA	31537
Phillip & Susan Canaday	1957 Canaday Loop	St George	GA	31562
Pickren Enterprises Inc	51 Mills St	Folkston	GA	31537
Poderea Terranova LLC	1235 North Loop West Suite 205	Houston	TX	77008
Prescott Lee	5341 River Rd	Folkston	GA	31537
R B Lloyd	2459 Gibson Post Rd	Folkston	GA	31537
R C Peeples Inc.	P.O. Box 278	Folkston	GA	31537
Ralph & Lona Davis	540 Ralph Davis Rd	Folkston	GA	31537
Ralph Hickox et al	507 N Ohio St	Homeland	GA	31537
Ralph Lloyd	1324 Kingsland Rd	Folkston	GA	31537
Randall Gowen Jr.	327 Gowen Dr	Woodbine	GA	31569
Randall Kitchings	11 Vinson Ln	Folkston	GA	31537
Ray Strickland	1667 Pierce Chapel Rd	Hoboken	GA	31542
Raymond Lewis	P.O. Box 747	Hilliard	FL	32046
Raymond Widdowson	1358 Riviera Dr	Green Cove Springs	FL	32043
Reece & Janelle Dillon	2044 Andreau Rd	Atlantic Beach	FL	32233
Rex & Melissa Beasley	669 Ralph Davis Rd	Folkston	GA	31537
Rhonda Birke	215 Tom Crews Rd	Folkston	GA	31537
Rhonda Eve Blair Murray	31619 Highway 121	Folkston	GA	31537
Richard & Penny Raulerson	63 Penny's Ln	St George	GA	31562
Richard D and Valerie Gowen	P.O. Box 116	Folkston	GA	31537
Richard Raulerson	1023 McDowell St	St Marys	GA	31558
Richard Rewis	1349 Bulah Land Farms Rd	St George	GA	31562
Richard Taylor Trustee	P.O. Box 216	Folkston	GA	31537
Robert & Marian Allen	177 Murray Ln	Folkston	GA	31537
Robert A Massotti	452 Gowen Dr	Folkston	GA	31537
Robert C Millar	2245 Ravens Den Rd	Sewanee	TN	37375
Robert Calvert	2095 Janell's River Dr	Folkston	GA	31537
Robert Gay	2639 2nd Street	Folkston	GA	31537
Robert Harting Jr.	246 Effie Ln	Folkston	GA	31537
Robert J Wilson, Jr & Melissa Wilson	2336 Mose Crews Rd	Folkston	GA	31537
Robert Nelson	10950 SW 55th St	Davie	FL	33328
Robert O'Berry	3074 River Rd	Folkston	GA	31537
Robert T Franques & Melissa R	235 Hugh Dr	Folkston	GA	31537
Rodney S Bell	P.O. Box 173	St George	GA	31562
Rodney S Bell	P.O. Box 55	St George	GA	31562
Roger & Terri Taylor	102 Arbor Rd	St George	GA	31562
Ronald & Carrie Hopkins	2144 Matefield Rd	Jacksonville	FL	32225
Ronald & Kay Davis	3356 Spanish Creek Rd	Folkston	GA	31537
Ronald and Judy Griffin	297 Silver Lake Rd	Hoboken	GA	31542
Ronnie Edward Crews & Norma	7356 Pierce Rd	Glen St Mary	FL	32040



Rosalie Carter	2351 Carter Community Rd	Folkston	GA	31537
Ross & Lorie Swanson	40 Swanson Ln	St George	GA	31562
Roy O'Berry c/o Leroy O'Berry	2654 River Rd	Folkston	GA	31537
Roy Stokes	P.O. Box 780	Hilliard	FL	32046
Roy Whitehead	3765 Ralph Davis Rd	Folkston	GA	31537
Ruby Gowen	31543 Hwy 121	Folkston	GA	31537
Ruby Sikes	437 Royal Petty Rd	Folkston	GA	31537
Russell Geiger, et al	11536 Wingate Rd N	Jacksonville	FL	32218
Russell Murray	P.O. Box 663	Folkston	GA	31537
Samantha Elise Mathison	4590 Ralph Davis Rd	Folkston	GA	31537
Scott Thrift	2472 River Rd	Folkston	GA	31537
Shaon J Matejka, Trustee	4756 River Rd	Folkston	GA	31537
Sharon Bell Padgett	P.O. Box 1252	Glen St Mary	FL	32040
Sharon Bell Padgett	59 Little Swamp Rd	Folkston	GA	31537
Sharon Crocker	P.O. Box 565	Kingsland	GA	31548
Sharon F Presley	323 Willie Chesser Rd	Folkston	GA	31537
Sharon Prescott	7543 Newell Rd	Folkston	GA	31537
Shelby Lloyd	1307 Kingsland Dr	Folkston	GA	31537
Shirley Ann White Gay	2010 Pine Valley Court	Greensboro	GA	30642
Shirley Morris	3052 E Geranium Ave	Coolidge	GA	31738
Sidney E Bell	P.O. Box 173	St George	GA	31562
Sidney Lee Gowen	250 The Hill Rd	Folkston	GA	31537
Spanish Creek Nursery Inc.	1725 Memorial Park Dr	Jacksonville	FL	32204
Spread Oak Farm LLC	804 S Edison Ave	Tampa	FL	33606
Stephen Dell	291 Basil Crews Rd	Folkston	GA	31537
Sterling Trust Co. c/o C Bradley	344 Roscoe Blvd N	Ponte Vedra	FL	32082
Steve McQueen	148 McQueen St	Folkston	GA	31537
Stewart L Thrift	1968 Paxton Rd	Folkston	GA	31537
Stokesville Georgia Land LLC	3998 County Rd 119	Bryceville	FL	32009
Sue B Cooper c/o Sue Harrell	2379 Cedar Shores Cir	Jacksonville	FL	32210
Suzannah Trogdon	40441 Old Dixie Hwy	Folkston	GA	31537
Suzanne & Larry Mallard	81 Traders Hill Rd	Folkston	GA	31537
Suzanne Gainey	167 Hamp Chesser Rd	Folkston	GA	31537
Suzanne Mazuch	315 Martin St	Folkston	GA	31537
Sybil Gay	1798 Jackson Ct	Fernandina Beach	FL	32034
Sycamore LLC	8670 San Servera Dr W	Jacksonville	FL	32217
Taska Brantley	139 Miller Ct	Kingsland	GA	31548
TDF Timber, LLC	1235 North Loop West Suite 205	Houston	TX	77008
The PJ Family Partnership LP	258 St James Ave	St Simons Island	GA	31522
Thomas Barnhill	695 Sam Houston Rd	Folkston	GA	31537
Thomas Brock	1803 Gilchrist Ave	Waycross	GA	31503
Thomas Carter	1696 Martha Dowling Rd	Folkston	GA	31537
Thomas Gowen, Trustee	1334 Jamaica Court	Jacksonville	FL	32216
Thomas Harris	71 Prospect Rd	Folkston	GA	31537
Thomas J. Raulerson	23961 Hassie Johns Rd	Sanderson	FL	32087
Thomas Kelly Brooks & Hilary Lee	5845 Spanish Creek Rd	Folkston	GA	31537
Thomas Tillman	630 Gibson Post Rd	Folkston	GA	31537
Timothy Carter	569 Jimmie Rodd Rd	Folkston	GA	31537
Timothy Costlow	530 Duval Station Rd	Jacksonville	FL	32218
Timothy L Combs	5921 Deer Creek Ln	Macclenny	FL	32063
Timothy Williams	10522 Wellington Springs Way	Jacksonville	FL	32221
Todd A. Thrift	25721 NW 68th Lane	High Springs	FL	32643
Tracy Chesser	1262 Leith Hall Dr	Jacksonville	FL	32259
Ty Canaday	15805 N State Rd 121 Lot 3	Macclenny	FL	32063
Tyrone Swanson	2129 Davis Rd	Jacksonville	FL	32218
Vernon Crews	428 Marshall Crews Rd	Folkston	GA	31537



Vernon S. Brock	P.O. Box 398	Hilliard	FL	32046
Violet Hickox	2557 Gibson Post Rd	Folkston	GA	31537
W L Oliver/ Charlton LLC	P.O. Box 161139	Mobile	AL	36616
W L Thomas	P.O. Box 237	Folkston	GA	31537
W M Prescott	711 Chapman St	Blackshear	GA	31516
Wade and Polly Chancey	383 Paxton Rd	Folkston	GA	31537
Walter Brusckke	79 Brusckke Ln	Homeland	GA	31537
Walter C Gibson	67 Golf Club Cir	Statesboro	GA	30458
Walter Mann	1053 Spring Lake Dr	Folkston	GA	31537
Walter S Martin	1729 Dibble Circle E	Jacksonville	FL	32246
Walter Widdowson et al	5660 Swamp Fox Rd	Jacksonville	FL	32210
Wiley Carter	2351 Carter Community Rd	Folkston	GA	31537
Wilfredo Escalona	220 RA Bryant Rd	Folkston	GA	31537
William & Lynette Batton	208 Jimmie Todd Rd	Folkston	GA	31537
William & Retha Raulerson	871 Crawford	St George	GA	31562
William Barker	840 Rutherford Dr	Dacula	GA	30019
William Cecil Raulerson	1094 Hwy 94	St George	GA	31562
William Crumbley	1216 Manucy Rd	Fernandina Beach	FL	32034
William J and Laverne Carter	1517 Kingfisher Landing	Folkston	GA	31537
William Lavake	2212 Anniston Road	Jacksonville	FL	32246
William Meeker	132 Bill Knight Ln	Folkston	GA	31537
William Stewart	259 Oak Ridge Trail	Folkston	GA	31537
William Todd	411 Baltic Ct	St Marys	GA	31558
Willie Jerry Dixon	548 NE 223rd Ave	Cross City	FL	32628
Winona Allen, Executrix	34343 Hwy 121	Folkston	GA	31537
Yvonne Hughes	445 Highland Lake Rd	Union Hall	VA	24176
Yvonne Turner	11128 Wood Elm Dr E	Jacksonville	FL	32218
Zachary Carter	1517 Kingfisher Landing	Folkston	GA	31537