
Georgia and the Rules and Regulations of the GAPM. Plaintiff alleges the County failed to comply with Title 48 of the Official Code of Georgia and the GAPM in numerous ways as discussed below.

The County failed to develop and utilize the required agricultural tract valuation schedules for both large and small acre tracts. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2). The County failed to develop and utilize base values as required by the GAPM. Id. 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). 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). 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). 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). 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).

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 (fatal flaws in valuation process rendered valuation of parcels invalid); 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 (same); Altamaha Bluff, LLC, et al v. Thomas, et al., Wayne County Superior Court, Civil Action

No. 14CV0376, Order filed June 29, 2018 (same); and Thomas, et al. v. Altamaha Bluff, LLC, et al., Court of Appeals of Georgia, Docket Number A19A0481, Order filed July 2, 2019 (same).

Additionally, agricultural tracts enrolled in FLPA and CUVA must be valued and taxed in accordance with the soil productivity classifications set forth in Georgia Comp. R. and Regs. §§ 560-11-6-.09 and 560-11-11-.12.

The County's failure to comply with Title 48 of the Official Code of Georgia, the GAPM, the FLPA Statute and CUVA Statute resulted in valuations for the Subject Parcel and those similarly situated that lack fair market value and lacked uniformity and equalization and resulted in the erroneous, illegal and unconstitutional taxation of Plaintiff's property. The County's issuance of tax bills for 2016 through 2020 based on values which were not derived in compliance with Georgia law resulted in the overpayment of ad valorem property taxes by Plaintiff, and the prospective class members, and the collection by the County of illegal and erroneous taxes.

B. Class Certification

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

(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”).

The 2016 Class, the 2017 Class, the 2018 Class, the 2019 Class and the 2020 Class are hereinafter referred to as the “Refund Classes”. “Class Member” or “Class Members means a member or members of the Refund Classes.

The Court specifically finds that class certification is appropriate because:

- 1) The potential class members are so numerous that joinder of all members is impractical, satisfying the requirements of O.C.G.A. § 9-11-23(a)(1);
- 2) There are questions of law or fact common to each class member, satisfying the requirements of O.C.G.A. § 9-11-23(a)(2);
- 3) The claims of the representative party are typical of the claims of class members,

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- satisfying the requirements of O.C.G.A. § 9-11-23(a)(3);
- 4) Class Representative will fairly and adequately protect the interests of the class members, satisfying the requirements of O.C.G.A. § 9-11-23(a)(4);
 - 5) Certification of the class is appropriate under O.C.G.A. § 9-11-23(b)(1) as the prosecution of separate actions by or against individual class members would create a risk of inconsistent or varying adjudications with respect to individual class members which would establish incompatible standards of conduct for the party opposing the class or adjudications with respect to individual class members which would as a practical matter be dispositive of the interests of the other members not parties to the adjudications or substantially impair or impede their ability to protect their interests;
 - 6) Certification of the class is appropriate under O.C.G.A. § 9-11-23(b)(2) as Defendant 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;¹
 - 7) The law firms of Roberts Tate, LLC and Manly Shipley, LLP will fairly and adequately represent the interests of the classes as Class Counsel; and
 - 8) The action is manageable as a class action.

¹ Additionally, while the Court has elected to only certify the Refund Classes under 9-11-23(b)(1) and 9-11-23(b)(2), the Court also finds that certification under 9-11-23(b)(3) would be appropriate as questions of law or fact common to the members of the 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).

Plaintiff Robert E. Anderson shall serve as class representative for the classes as defined herein.

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

C. Consent Judgment on the Aggregate Refund Amount

Plaintiff and Defendant hereby stipulate that the aggregate refund amount in this Lawsuit is \$750,000.00 (hereinafter the "Aggregate Refund Fund"). The Court hereby approves and ENTERS A CONSENT JUDGMENT pursuant to O.C.G.A. § 48-5-380 in favor of Plaintiff in the amount of \$750,000.00.

Defendant the County of Chatham shall pay the Aggregate Refund Fund within fourteen (14) days of final approval of this Consent Judgment. In the event that the Defendant County of Chatham fails to make payment into the Aggregate Refund Fund as provided herein, post judgment interest shall accrue at the rate of 7.0% per annum as set by O.C.G.A. §7-4-2(a)(1)(A) on said amount until paid in full.

The Aggregate Refund Fund shall be the sole source used to pay: (i) all tax refunds owed to Plaintiff and Class Members as set forth herein (the "Class Refunds"); (ii) Plaintiff's Counsel for attorneys' fees and expenses as set forth herein and as approved by the Court; (iii) Class Representative Service Payment as set forth by the Court; (iv) 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; and (v) payment to Gregg Reese in the amount of \$75,000.00 for developing schedules to be utilized in deriving schedules to be applied to 2016-2020 (hereinafter the "Reese Schedules").

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

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

Except as set forth above, the costs of administering the Class Refunds shall not include any costs incurred by Defendant related to the webpage used for notification of Class Members or time devoted by employees of Defendant to fulfilling the terms of this 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 Chatham County and upon payment in full of the amount of the Aggregate Refund Fund shall be in sole satisfaction of all claims against Defendant. Under no circumstances shall Defendant be required to pay an amount greater than the Aggregate Refund Fund amount.

D. 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 Plaintiff’s Counsel and Defendant’s Counsel at least fifteen (15) days prior to submission of such charges and expenses to the Anderson QSF Administrator. Plaintiff’s Counsel and Defendant’s Counsel shall notify the Administrators of any objections to their charges and expenses within five (5) days of receipt. The Anderson 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.

E. Preliminary Approval of Proposed Consent Judgment and Order, Notification of Classes and Objection Procedure

Plaintiff and Defendant shall promptly move the Court for an Order granting preliminary approval of this First Amended 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 Plaintiff’s Counsel and Defendant’s Counsel. The Motion for Preliminary

Approval shall request that the Court: (i) approve the First Amended 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, Plaintiff's Counsel and Defendant's Counsel, at which time the Court will conduct an inquiry into the fairness of the First Amended Consent Judgment, determine whether it was made in good faith, and determine whether to approve the First Amended Consent Judgment and Plaintiff's Counsel's application for attorney's fees, costs and expenses for any Service Award to Class Representative (the "Final Approval Hearing").

Notice of the First Amended 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 First Amended 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, expense, and service award 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 First Amended 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 Savannah Morning News

containing the information provided in the Notice and directing taxpayers to the webpage on the County's website.

Objections to the First Amended Consent Judgment or to the Fee Petition and Service Award must be mailed to the Clerk of Court, Plaintiff's Counsel and Defendant's Counsel. For an objection to be considered by the Court, the objection must be received by the Court, Plaintiff's Counsel and Defendant's Counsel at least ten (10) days prior to the Final Approval Hearing. For an objection to be considered by the Court, the objection must also set forth:

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

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- 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 First Amended Consent Judgment and by all proceedings, orders and judgments in the Lawsuit.

F. Fees and Expenses

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

Not more than thirty-five (35) days following the date of notice to the Classes 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 Representative. Class Counsel's fees and expenses, Class Representative's fees and fees regarding the administration of the Aggregate Refund Fund are collectively referred to as "Fees and Expenses". Fees and Expenses are to be paid from the Aggregate Refund Fund.

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

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 Anderson QSF Administrator within fifteen (15) 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 First Amended 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.

G. Final Approval Order and Entry of Consent Judgment

Plaintiff shall file his 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 attorney's fees and expenses and service award for Class Representative. The Motion for Final Approval of the Consent Judgment will contain a proposed Final Order in a form agreed to by Plaintiff's Counsel and Defendant's Counsel. Such Final Order shall, among other things:

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- a. Determine that the First Amended 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 First Amended Consent Judgment;
 - e. Rule on the Fee Petition and award Attorney's Fees and Expenses Payment as may be determined to be fair, adequate, and reasonable in the discretion of the Court;
 - 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 Plaintiff and all Class Members from asserting any of the Released Claims;
 - h. Release Defendant and Released Parties as set forth in Section L (1);
 - i. Direct the payment of the Aggregate Refund Fund as provided herein; and
 - j. Reserve the Court's continuing and exclusive jurisdiction over the Parties to this First Amended Consent Judgment, to administer, supervise, construe and enforce this First Amended Consent Judgment in accordance with its terms.

H. 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 for 2016 through 2020 and the difference in taxes that would have been owed based on

the based on the Reese Schedules for non-FLPA and non-CUVA enrolled parcels. In performing the analysis, the Administrators are to perform any analysis deemed necessary to determine the taxes that would have been owed for Class Members' properties for 2016 through 2020 under the Reese Schedules and refund to be paid measured by the taxes paid for each year less the calculated taxes owed under the Reese Schedules. "Class Member" or "Class Members" means a member or members of the Classes. For parcels enrolled in FLPA and CUVA,

Additionally, for parcels enrolled in FLPA and CUVA, 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 2016 through 2020 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.

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

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.

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. The Administrators shall review any such claims by additional taxpayers and determine whether they are 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.

I. 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.

J. 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.

K. 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 Anderson QSF Administrator the amount of refund due each taxpayer and the address to which the refund is to be mailed the Category 1 Class Members. The Anderson QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the Category 1 Class Members within thirty (30) days of receipt of such notice. Within thirty (30) days following the expiration of the period to submit Claims Forms, the Administrators shall identify to the Anderson QSF Administrator Category 2 Class Members who have properly filled out and returned claim forms, the amount of refund due each taxpayer and the address to which the refund is to be mailed.

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

The Anderson QSF Administrator shall maintain accurate accounting records of all deposits and payments from the Aggregate Refund Fund Account and shall provide such accounting to Plaintiff's Counsel and Defendant's Counsel upon request. The Anderson 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.

L. General Provisions

1. Released Claims

Plaintiff and Class Members agree to release and forever discharge, and by this Agreement do, for themselves, their heirs, executors and administrators, release and forever discharge Defendant, its past, present and future 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 that were or could have been asserted in the Lawsuit related to or arising out of any and all claims for overpayment of taxes or tax based on the Defendant's failure to comply with Title 48 of the Official Code of Georgia and the GAPM for non FLPA and non CUVA parcels and for failure to comply with the FLPA and CUVA Statutes and the regulations promulgated thereunder for those parcels enrolled in FLPA and CUVA resulting in illegal taxation entitling Plaintiff and class members to tax refunds under O.C.G.A. § 48-5-380 from 2016 through tax year 2020, whether in law or in equity, which he/she ever had, may have had, now has or which his/her heirs, executors or administrators hereinafter can, shall or may have as a result of any act or omission by the Releasees, whether known or unknown, asserted or unasserted, suspected or unsuspected (the "Released Claims").

2. Effect of Failure to Grant Final Approval

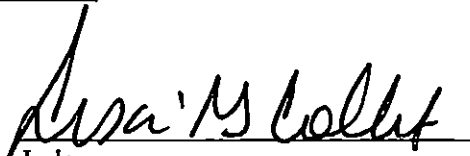
In the event that the Court fails to enter an Order granting Final Approval to this First Amended Consent Judgment, the Lawsuit shall resume, this First Amended Consent Judgment and any Order granted pursuant to this First Amended Consent Judgment, including but not limited to the Preliminary Approval 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 First Amended Consent Judgment had never been entered into unless either: (1) Plaintiff and Defendant agree in writing to a modification of the First Amended Consent Judgment and obtain approval of the [Second Amended Proposed] Consent Judgment with such agreed to modification, or (2) Plaintiff and Defendant successfully obtain reversal of the decision denying entry of the Order granting Final Approval to this First Amended Consent Judgment after reconsideration or appellate review.

3. Continuing Jurisdiction

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


SO ORDERED. This 1st day of March, ~~2023~~ 2024



Judge

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

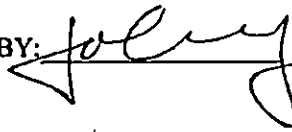
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ATTORNEYS FOR NAMED
PLAINTIFF

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

By: 
ATTORNEYS FOR DEFENDANT

EXHIBIT A

PARK	Year	OWNR	OWN2	ADORN1	ADORN2	CITYNAME	STATE CODE	Zip Code	4-fig. zip code extension	CLASS	ADORN	ADORN	ADORN	ADRES1	ADRES2	ADRES3	ADRES4	UNITNO	CITYNAME	STATE CODE	ZIP	ZIP2		
50019 01002	2018	JACKSON FR FRPERS LLC		708 W BULLION ST		SAVANNAH	GA	31401	6308	R5 Residential Large Tracts	4781	E	US HIGHWAY 80					SAVANNAH	GA	31400				
50023 01002	2019	JACKSON FR FRPERS LLC		708 W BULLION ST		SAVANNAH	GA	31401	6308	R5 Residential Large Tracts	4781	E	US HIGHWAY 80						SAVANNAH	GA	31400			
50023 01007	2016	DOWELL WILLIAM A		PO BOX 2463		TYBEE ISLAND	GA	31328		R5 Residential Large Tracts			TYBEE ISLAND						TYBEE ISLAND	GA	31328			
50023 01002	2019	DOWELL WILLIAM A		PO BOX 2463		TYBEE ISLAND	GA	31328		R5 Residential Large Tracts			TYBEE ISLAND						TYBEE ISLAND	GA	31328			
50023 01004	2019	DOWELL WILLIAM A		PO BOX 2463		TYBEE ISLAND	GA	31328		R5 Residential Large Tracts			TYBEE ISLAND						TYBEE ISLAND	GA	31328			
50023 01006	2017	DOWELL WILLIAM A		PO BOX 2463		TYBEE ISLAND	GA	31328		R5 Residential Large Tracts			US HIGHWAY 80						TYBEE ISLAND	GA	31328			
50023 01004	2018	DOWELL WILLIAM A		PO BOX 2463		TYBEE ISLAND	GA	31328		R5 Residential Large Tracts			US HIGHWAY 80						TYBEE ISLAND	GA	31328			
50023 01004	2019	DOWELL WILLIAM A		PO BOX 2463		TYBEE ISLAND	GA	31328		R5 Residential Large Tracts			US HIGHWAY 80						TYBEE ISLAND	GA	31328			
50004C2023	2018	POOLE CITY OF		100 S W HWY 80		POOLE	GA	31322		C3 Commercial Large Tracts			WINDFIRE						POOLE	GA	31322			
50004C2025	2018	POOLE CITY OF		100 S W HWY 80		POOLE	GA	31322		C3 Commercial Large Tracts			WINDFIRE							POOLE	GA	31322		
50004C2025	2018	POOLE CITY OF		100 S W HWY 80		POOLE	GA	31322		C3 Commercial Large Tracts			WINDFIRE							POOLE	GA	31322		
50004C2019	2018	RYALS BLAZEWOOD		6236 TALL P HILL DR		POOLE	GA	31316	9318	A5 Agricultural Large Tracts			POOLE CROSS						POOLE	GA	31322			
50004C2019	2017	RYALS BLAZEWOOD		6236 TALL P HILL DR		POOLE	GA	31316	9318	A5 Agricultural Large Tracts			POOLE CROSS							POOLE	GA	31322		
50004A2019	2018	UP HOTELS OF 5 MYPHILE BLDG	ATTN: RAJANAGRAV PATEL, MANAGER	418 B GULFORD COLLEGE RD		GREENSBORO	NC	27409		C3 Commercial Large Tracts			POOLE CROSS						POOLE	GA	31322			
50004A2019	2018	UP HOTELS OF 5 MYPHILE BLDG	ATTN: RAJANAGRAV PATEL, MANAGER	418 B GULFORD COLLEGE RD		GREENSBORO	NC	27409		C3 Commercial Large Tracts			POOLE CROSS							POOLE	GA	31322		
50009 01C19	2018	POOLE CITY OF		120 SW HIGHWAY 80		POOLE	GA	31322		E1 Exempt - Public Property			RODGERS						POOLE	GA	31322			
50009 01C19	2018	POOLE CITY OF		120 SW HIGHWAY 80		POOLE	GA	31322		E1 Exempt - Public Property			RODGERS							POOLE	GA	31322		
50009 01C19	2018	POOLE CITY OF		120 SW HIGHWAY 80		POOLE	GA	31322		E1 Exempt - Public Property			RODGERS							POOLE	GA	31322		
50009 01C19	2018	POOLE CITY OF		120 SW HIGHWAY 80		POOLE	GA	31322		E1 Exempt - Public Property			RODGERS							POOLE	GA	31322		
50017 01034	2018	OUTLET MALL OF SAVANNAH LLC		3200 NORTHAUS AVE UNIT 360		GREENSBORO	NC	27405		R6 Residential Small Tracts			BENTON						POOLE	GA	31322			
50017 01034	2017	OUTLET MALL OF SAVANNAH LLC		3200 NORTHAUS AVE UNIT 360		GREENSBORO	NC	27405		R6 Residential Small Tracts			BENTON							POOLE	GA	31322		
50017 01034	2018	OUTLET MALL OF SAVANNAH LLC		3200 NORTHAUS AVE UNIT 360		GREENSBORO	NC	27405		R6 Residential Small Tracts			BENTON							POOLE	GA	31322		
50017 01034	2019	OUTLET MALL OF SAVANNAH LLC		3200 NORTHAUS AVE UNIT 360		GREENSBORO	NC	27405		R6 Residential Small Tracts			BENTON							POOLE	GA	31322		
50017 01038	2018	PROPERITY LLC		118 SUSSEX RETREAT		POOLE	GA	31322		R5 Residential Large Tracts			BENTON							POOLE	GA	31322		
50017 01038	2017	PROPERITY LLC		118 SUSSEX RETREAT		POOLE	GA	31322		R5 Residential Large Tracts			BENTON							POOLE	GA	31322		
50017 01038	2018	SGAR LLC		13180 ADVENTURE ST NW SUITE 276		ATLANTA	GA	30309		R5 Residential Large Tracts			BENTON							POOLE	GA	31322		
50017 01038	2019	SGAR LLC		13180 ADVENTURE ST NW SUITE 276		ATLANTA	GA	30309		R5 Residential Large Tracts			BENTON							POOLE	GA	31322		
50017AD0047	2018	CONTRIBEY STATION BOO LLC		9860 WIL SHIRE BLVD SUITE 850		NEWBY HALLS	GA	30612		C4 Commercial Small Tracts			PAPE						POOLE	GA	31322			
50017AD0047	2017	POOLE PARK AVENUE LLC		1251 AVENUE ON THE AMERICAS	353H FL	NEW YORK	NY	10020		C4 Commercial Small Tracts			PAPE						POOLE	GA	31322			
50017AD0047	2018	POOLE PARK AVENUE LLC		1251 AVENUE ON THE AMERICAS	353H FL	NEW YORK	NY	10020		C4 Commercial Small Tracts			PAPE						POOLE	GA	31322			
50017AD0047	2019	POOLE PARK AVENUE LLC		1251 AVENUE ON THE AMERICAS	353H FL	NEW YORK	NY	10020		C4 Commercial Small Tracts			PAPE						POOLE	GA	31322			
50017AC1099	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property	200		TANGIER OUTLETS						POOLE	GA	31322			
50017AC1099	2017	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property	200		TANGIER OUTLETS							POOLE	GA	31322		
50017AD1099	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property	200		TANGIER OUTLETS							POOLE	GA	31322		
50017AC1099	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property	200		TANGIER OUTLETS							POOLE	GA	31322		
50017AD1101	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			TANGIER OUTLETS							POOLE	GA	31322		
50017AD1101	2017	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			TANGIER OUTLETS							POOLE	GA	31322		
50017AD1101	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			TANGIER OUTLETS							POOLE	GA	31322		
50017AD1101	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			TANGIER OUTLETS							POOLE	GA	31322		
50017AD1108	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property			BENTON							POOLE	GA	31322		
50017AD1108	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA</																	

PARCEL	Year	OWN 1	OWN 2	ADDR1	ADDR2	CITY/TOWNSHIP	STATE	Zip Code	6-Cip/10 code	CLASS	ACRES	ACR A20	ACR OR	ACR STR	ACR SUP	ACR S9	UNITNO	CITY/TOWNSHIP	STATE	ZIP1	ZIP2
50273 0202	2015	2015 GUYING TRUST		PO BOX 1182		POOLER	GA	31122		F1 Industrial Large Tracts								POOLER	GA	31122	
50273 0202	2015	GUYING TRUST		PO BOX 1182		POOLER	GA	31122		F1 Industrial Large Tracts								POOLER	GA	31122	
50974 04004	2015	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property								POOLER	GA	31122	
50974 04004	2015	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	F1 Farms - Public Property								POOLER	GA	31122	
50974 04004	2015	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		2000 BARNFORD BLVD		POOLER	GA	31122		F1 Industrial Large Tracts								POOLER	GA	31122	
50974 04005	2016	COMMISSION		10A AIRWAYS AVE		SAVANNAH	GA	31408	8000	F1 Farms - Public Property								POOLER	GA	31122	
50974 04005	2017	COMMISSION		10A AIRWAYS AVE		SAVANNAH	GA	31408	8000	E1 Exempt - Public Property								POOLER	GA	31122	
50974 04005	2018	COMMISSION		10A AIRWAYS AVE		SAVANNAH	GA	31408	8000	F1 Farms - Public Property								POOLER	GA	31122	
50974 04005	2019	COMMISSION		10A AIRWAYS AVE		SAVANNAH	GA	31408	8000	F1 Farms - Public Property								POOLER	GA	31122	
50974 04015	2016	SAVANNAH TEAM REAL PROPERTY LLC		611 US HIGHWAY 46 W UNIT 4C3		HASBROUCK HEIGHTS	NC	27604		F1 Industrial Large Tracts	125							POOLER	GA	31122	
50974 04015	2017	SAVANNAH TEAM REAL PROPERTY LLC		611 US HIGHWAY 46 W UNIT 4C3		HASBROUCK HEIGHTS	NC	27604		F1 Industrial Large Tracts	125							POOLER	GA	31122	
50974 04015	2018	SAVANNAH TEAM REAL PROPERTY LLC		611 US HIGHWAY 46 W UNIT 4C3		HASBROUCK HEIGHTS	NC	27604		F1 Industrial Large Tracts	125							POOLER	GA	31122	
50974 04015	2019	SAVANNAH TEAM REAL PROPERTY LLC		611 US HIGHWAY 46 W UNIT 4C3		HASBROUCK HEIGHTS	NC	27604		F1 Industrial Large Tracts	125							POOLER	GA	31122	
50974 04017	2016	PRO LAND INVESTMENTS LLC		PO BOX 821700		PIEMONT PARKS	NC	27601		F1 Industrial Large Tracts	165							POOLER	GA	31122	
50974 04017	2017	PRO LAND INVESTMENTS LLC		PO BOX 821700		PIEMONT PARKS	NC	27601		F1 Industrial Large Tracts	165							POOLER	GA	31122	
50974 04017	2018	PRO LAND INVESTMENTS LLC		PO BOX 821700		PIEMONT PARKS	NC	27601		F1 Industrial Large Tracts	165							POOLER	GA	31122	
50974 04017	2019	PRO LAND INVESTMENTS LLC		PO BOX 821700		PIEMONT PARKS	NC	27601		F1 Industrial Large Tracts	165							POOLER	GA	31122	
50974 04001	2016	DORELY PROPERTY DEVELOPMENT INC		PO BOX 1187		SAVANNAH	GA	31402	1187	F1 Industrial Small Tracts								POOLER	GA	31122	
50974 04001	2017	DORELY PROPERTY DEVELOPMENT INC		PO BOX 1187		SAVANNAH	GA	31402	1187	F1 Industrial Small Tracts								POOLER	GA	31122	
50974 04001	2018	DORELY PROPERTY DEVELOPMENT INC		PO BOX 1187		SAVANNAH	GA	31402	1187	F1 Industrial Small Tracts								POOLER	GA	31122	
50974 04001	2019	DORELY PROPERTY DEVELOPMENT INC		PO BOX 1187		SAVANNAH	GA	31402	1187	F1 Industrial Small Tracts								POOLER	GA	31122	
50985 03001	2016	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	E1 Exempt - Public Property	7000							POOLER	GA	31122	
50985 03001	2017	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	F1 Exempt - Public Property	7000							POOLER	GA	31122	
50985 03001	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		2000 BARNFORD BLVD		POOLER	GA	31122		F1 Industrial Large Tracts	7000							POOLER	GA	31122	
50985 03001	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		2000 BARNFORD BLVD		POOLER	GA	31122		F1 Industrial Large Tracts	7000							POOLER	GA	31122	
50985 03002	2016	COMMISSION		10A AIRWAYS AVE		SAVANNAH	GA	31408	8000	F1 Farms - Public Property								POOLER	GA	31122	
50985 03002	2017	COMMISSION		10A AIRWAYS AVE		SAVANNAH	GA	31408	8000	F1 Farms - Public Property								POOLER	GA	31122	
50985 03002	2018	COMMISSION		10A AIRWAYS AVE		SAVANNAH	GA	31408	8000	F1 Farms - Public Property								POOLER	GA	31122	
50985 03002	2019	COMMISSION		10A AIRWAYS AVE		SAVANNAH	GA	31408	8000	F1 Farms - Public Property								POOLER	GA	31122	
50985 03003	2016	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	F1 Exempt - Public Property								POOLER	GA	31122	
50985 03003	2017	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	F1 Exempt - Public Property								POOLER	GA	31122	
50985 03003	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		2000 BARNFORD BLVD		POOLER	GA	31122		F1 Industrial Large Tracts								POOLER	GA	31122	
50985 03003	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		2000 BARNFORD BLVD		POOLER	GA	31122		F1 Industrial Large Tracts								POOLER	GA	31122	
50985 04001	2016	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		111 HUTTON HILSON GL RD 6TH FLR		SAVANNAH	GA	31422		F1 Exempt - Public Property								POOLER	GA	31122	
50985 04001	2017	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		111 HUTTON HILSON GL RD 6TH FLR		SAVANNAH	GA	31422		F1 Exempt - Public Property								POOLER	GA	31122	
50985 04001	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		2000 BARNFORD BLVD		POOLER	GA	31122		F1 Industrial Large Tracts								POOLER	GA	31122	
50985 04002	2016	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	F1 Exempt - Public Property								POOLER	GA	31122	
50985 04002	2017	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	F1 Farms - Public Property								POOLER	GA	31122	
50985 04002	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		2000 BARNFORD BLVD		POOLER	GA	31122		F1 Industrial Large Tracts								POOLER	GA	31122	
50985 04002	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		2000 BARNFORD BLVD		POOLER	GA	31122		F1 Industrial Large Tracts								POOLER	GA	31122	
50985 04003	2016	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	F1 Exempt - Public Property	3008							POOLER	GA	31122	
50985 04003	2017	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	F1 Exempt - Public Property	3008							POOLER	GA	31122	
50985 04003	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		2000 BARNFORD BLVD		POOLER	GA	31122		F1 Industrial Large Tracts	1008							POOLER	GA	31122	
50985 04003	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		2000 BARNFORD BLVD		POOLER	GA	31122		F1 Industrial Large Tracts	1008							POOLER	GA	31122	
50985 04003	2016	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	F1 Exempt - Public Property								POOLER	GA	31122	
50985 04003	2017	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		PO BOX 128		SAVANNAH	GA	31402	0128	F1 Exempt - Public Property								POOLER	GA	31122	
50985 04003	2018	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		2000 BARNFORD BLVD		POOLER	GA	31122		F1 Industrial Large Tracts								POOLER	GA	31122	
50985 04003	2019	SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY		2000 BARNFORD BLVD		POOLER	GA	31122		F1 Industrial Large Tracts								POOLER	GA	31122	
50987 01017	2016	BASSFORD HILL		PO BOX 126		VALDOSTA	GA	31601	0126	F1 Exempt - Public Property	1540							POOLER	GA	31122	
50987 01017	2017	BASSFORD HILL		PO BOX 126		VALDOSTA	GA	31601	0126	F1 Exempt - Public Property	1540							POOLER	GA	31122	
50987 01017	2018	BASSFORD HILL		PO BOX 126		VALDOSTA	GA	31601	0126	F1 Exempt - Public Property	1540							POOLER	GA	31122	
50987 01017	2019	BASSFORD HILL		PO BOX 126		VALDOSTA	GA	31601	0126	F1 Exempt - Public Property	1540							POOLER	GA	31122	
50987 06001	2017	STONE BATTERY TRUSTS (E)		267 BARNFORD RD		POOLER	GA	31122		C1 Commercial Large Tracts	700							POOLER	GA	31122	
50987 06001	2018	STONE BATTERY TRUSTS (E)		267 BARNFORD RD		POOLER	GA	31122		C1 Commercial Large Tracts	700							POOLER	GA	31122	
50987 06001	2019	STONE BATTERY TRUSTS (E)		267 BARNFORD RD		POOLER	GA	31122		C1 Commercial Large Tracts	700							POOLER	GA	31122	
50987 06001	2016	STONE BATTERY TRUSTS (E)		267 BARNFORD RD		POOLER	GA	31122		C1 Commercial Large Tracts	700							POOLER	GA	31122	
50987 06003	2016	CHATHAM COUNTY MANAGER		174 BULL STREET ROOM #220		SAVANNAH	GA	31401		F1 Exempt - Public Property	300							POOLER	GA	31122	
50987 06003	2017	CHATHAM COUNTY MANAGER		174 BULL STREET ROOM #220		SAVANNAH	GA	31401		F1 Exempt - Public Property	300							POOLER	GA	31122	
50987 06003	2018	CHATHAM COUNTY MANAGER		174 BULL STREET ROOM #220		SAVANNAH	GA	31401		F1 Exempt - Public Property	300							POOLER	GA	31122	
50987 06003	2019	CHATHAM COUNTY MANAGER		174 BULL STREET ROOM #220		SAVANNAH	GA	31401		F1 Exempt - Public Property	300							POOLER	GA	31122	

