

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

ROBERT E. ANDERSON,)	
)	
)	
)	
Plaintiff,)	CIVIL ACTION NO. SPCV21-01165-CO
)	
v.)	
)	
)	
CHATHAM COUNTY)	
)	
Defendant.)	

FIRST AMENDED MOTION TO CERTIFY SUIT AS CLASS ACTION

COMES NOW Plaintiff Robert E. Anderson (“Named Plaintiff”) for himself and all others similarly situated members of the classes herein described, and makes and files this First Amended Motion for Class Certification and shows the Court as follows:

Named Plaintiff filed a Verified Class Action Complaint on November 5, 2021 and on October 17, 2023 Named Plaintiff filed an Amended Class Action Complaint. This case involves class action claims based on Defendant Chatham County (the “Defendant” or the “County”) assessing and collecting illegal taxes based on the County’s failure to comply with Title 48 of the Official Code of Georgia and the Georgia Appraisal Procedures Manual (the “GAPM”) and, for agricultural parcels enrolled in the Forest Land Protection Act (“FLPA”) or in the Conservation Use Valuation Assessment program (“CUVA”), for failure to comply with O.C.G.A. §48-5-7.7 (the “FLPA Statute”) and O.C.G.A. §48-5-7.4 (the “CUVA Statute”) and the regulations promulgated thereunder. This is a refund action under O.C.G.A. § 48-5-380 (the “Refund Statute”) to recover illegal taxes levied and collected plus prejudgment interest.

Based on such class action allegations, the Exhibits to the Amended Complaint, and the Exhibits attached hereto and supporting information, Named Plaintiff hereby moves for the Court to certify this as a class action on a temporary and permanent basis.

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

Certification of the proposed classes are appropriate because:

- 1) The potential class members are so numerous that joinder of all members is impractical, satisfying the requirements of O.C.G.A. § 9-11-23(a)(1);

- 2) There are questions of law or fact common to each class member, satisfying the requirements of O.C.G.A. § 9-11-23(a)(2);
- 3) The claims of the representative party are typical of the claims of class members, satisfying the requirements of O.C.G.A. § 9-11-23(a)(3);
- 4) Named Plaintiff 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 classes is appropriate under O.C.G.A. § 9-11-23(b)(1) as the prosecution of separate actions by or against individual class members would create a risk of inconsistent or varying adjudications with respect to individual class members which would establish incompatible standards of conduct for the party opposing the class or adjudications with respect to individual class members which would as a practical matter be dispositive of the interests of the other members not parties to the adjudications or substantially impair or impede their ability to protect their interests;
- 6) Certification of the classes is appropriate under O.C.G.A. § 9-11-23(b)(2) as Defendant in 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 classes;
- 7) Questions of law or fact common to the members of the classes predominate over questions affecting only individual members, satisfying the requirements of O.C.G.A. § 9-11-23(b)(3);
- 8) 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);

- 9) 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
- 10) The action is manageable as a class action.

PRAYER FOR RELIEF

Therefore, the Named Plaintiff in this action respectfully requests the following:

- 1) That the Court issue an order certifying that this action may be maintained as a class action to benefit the classes as defined herein.
- 2) That the Court grant any further relief to which the Named Plaintiff are entitled.

RESPECTFULLY SUBMITTED this 1st day of November 2023.

ROBERTS TATE, LLC

BY: /s/ James L. Roberts, IV
James L. Roberts, IV
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ATTORNEYS FOR NAMED
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MANLY SHIPLEY, LLP

BY: /s/ John Manly
John Manly

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James E. Shipley, Jr.
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Georgia Bar No. 116508

104 West State Street, Suite 220
P.O. Box 10840
Savannah, GA 31412

ATTORNEYS FOR NAMED
PLAINTIFF

CERTIFICATE OF SERVICE

I, James L. Roberts, IV, of Roberts Tate, LLC attorneys for Plaintiff Steven Schreck do hereby certify that, on this date, I served a copy of the foregoing FIRST AMENDED MOTION TO CERTIFY SUIT AS CLASS ACTION to counsel of record for all parties by hand delivering a copy of the same and delivering via statutory electronic service to:

R. Jonathan Hart, Esquire
Andre Pretorius, Esquire
Chatham County Attorney's Office
PO Box 8161
Savannah, GA 31412

ATTORNEYS FOR DEFENDANT

This 1st day of November 2023.

/s/ James L. Roberts, IV
James L. Roberts, IV

Exhibit “A”

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

ROBERT E. ANDERSON,)	
)	
)	
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Plaintiff,)	CIVIL ACTION NO. SPCV21-01165-CO
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v.)	
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CHATHAM COUNTY)	
)	
Defendant.)	

AFFIDAVIT OF JAMES L. ROBERTS, IV

STATE OF GEORGIA)
)
COUNTY OF GLYNN)

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

1.

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

2.

This Affidavit is given in support of the Memorandum of Law in Support of First Amended Motion to Certify Suit as Class Action in the above referenced matter.

3.

I am a founding member and partner in the law firm of Roberts Tate, LLC and I am an experienced litigator.

4.

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

5.

As part of my practice, I litigate large class action cases and in addition to serving as Class Counsel in this Lawsuit I have served as class counsel in numerous class and collective action cases including, but not limited to, the following: Vanover et al v. West Telemarketing, Southern District of Georgia, 2:06CV0098; Clairday v. Tire Kingdom, Inc., et al, Southern District of Georgia, 2:07cv0020; Kerce v. West Telemarketing Corp, et al, Southern District of Georgia 2:07cv0081; Hamilton v. Montgomery County, Superior Court of Montgomery County, Superior Court of Montgomery County, 13CV159; Altamaha Bluff, LLC, et al. v. Thomas, et al., Superior Court of Wayne County, 14-CV-0376; Coleman v. Glynn County, CE12-01785-063, CE13-01480-063; and CE14-00750-063, Superior Court of Glynn County; Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County; Mary A. Bailey v. McIntosh County, Georgia, Superior Court of McIntosh County, Civil Action No. SUV2021000009; Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of The City of Savannah, Superior Court of Chatham County, Civil Action No. SPCV20-007667-MO; and VTAL Real Estate, LLC v. The Mayor and Aldermen of The City of Savannah, Superior Court of Chatham County, Civil Action No. SPCV21-00789-CO.

6.

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

7.

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

8.

I am lead counsel for Named Plaintiffs. For this case, my firm is associating with John B. Manly, Esquire and James E. Shipley, Esquire of Manly Shipley, LLP.

9.


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

10.

Based on this experience, counsel will fairly and adequately represent Named Plaintiffs and the purported class as class counsel.

FURTHER AFFIANT SAITH NOT.

This 1st day of November, 2023.


James L. Roberts, IV

This 1st day of November, 2023:

Carrie J. Toler

Notary Public

My Commission Expires Oct 16, 2027

(NOTARIAL SEAL)

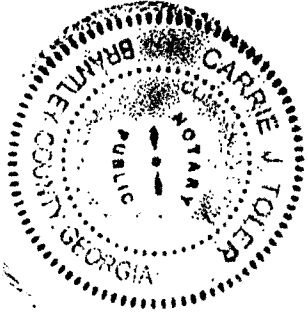


Exhibit “B”

I am a founding member and partner in the law firm of Manly Shipley, LLP and I am an experienced litigator.

4.

I have been practicing law since 2008. Prior to forming Manly Shipley, LLP I was a sole practitioner with John B. Manly, P.C. and an associate at Bouhan, Williams & Levy, LLP. Prior to associating with Bouhan, Williams & Levy, LLP, I served as an Assistant District Attorney for the Augusta Judicial Circuit.

5.

As part of my practice, I litigate large class action cases and in addition to serving as Class Counsel in this Lawsuit I have served as class counsel in numerous class action cases including, but not limited to, the following: Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of The City of Savannah, Superior Court of Chatham County, Civil Action No. SPCV20-007667-MO and VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah, Superior Court Chatham County, Civil Action No. SPCV21-00789-CO.

6.

I have experience in tax law and tax refund matters in the State of Georgia.

7.

I currently serve on the Board of Governors for the State Bar of Georgia and have held that position since 2015. I am also a Trustee of the Georgia Legal History Foundation and have been selected by the Judges of the United States District Court for the Southern District of Georgia to serve on the United States Magistrate Judge Merit Selection Panel. I hold several leadership positions on various committees, including the General Practice and Trial Section and the Federal

Bar Association. I have been recognized as a Super Lawyer, Legal Elite, and as one of the Best Lawyers in America.

8.

I am lead counsel for Named Plaintiff. My Co-counsel in this action is James E. Shipley, Jr., Esquire of Manly Shipley, LLP. For this case, my firm is associating with Roberts Tate, LLC.

9.

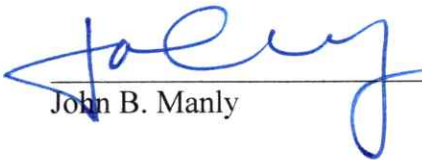
The attorneys representing Named Plaintiff and the purported class have experience in complex class actions.

10.

Based on this experience, counsel will fairly and adequately represent Named Plaintiff and the purported class as class counsel.

FURTHER AFFIANT SAITH NOT.

This 31st day of October, 2023.



John B. Manly

This 31st day of October, 2023:

Quinta M. Harris
Notary Public
My Commission Expires
(NOTARIAL SEAL)

