



WHEREAS, the Court having considered the entire record of this Lawsuit, including the filing in support of preliminary approval, the First Amended Consent Judgment and any exhibits thereto, and the arguments and representations of counsel, and good cause appearing in the record, **IT IS ORDERED AND ADJUDGED** as follows:

1. The Court has jurisdiction over the subject matter and parties.
2. Venue is proper.

**Provisional Class Certification  
And  
Appointment of Class Representative and Class Counsel**

3. In deciding whether to provisionally certify a settlement, a court must consider the same factors that it would consider in connection with a proposed litigation class – i.e., 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).

4. The Court finds, for settlement purposes, that the O.C.G.A. §9-11-23 factors are present and thus certification of the proposed settlement class is appropriate. The Court, therefore, provisionally certifies the following classes:

- a. 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”).
- b. 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”).

- c. 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”).
- d. 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
- e. 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 herein as the “Settlement Classes.”

5. 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 are so numerous that joinder of all members is impractical; that there are common issues of law and fact; that the claims of the class representative are typical of absent class members; that the class representative 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; that Defendant opposing class members has acted or refused to act on grounds generally applicable to each Class Member, thereby making appropriate final injunctive relief or corresponding declaratory relief with respect to members of the Class.<sup>1</sup>

6. The Court appoints Named Plaintiff Robert E. Anderson as class representative.

7. The Court appoints Roberts Tate, LLC and Manly Shipley, LLP as Class Counsel.

The Court finds that Class Counsel is experienced and will adequately protect the interests of the Settlement Classes.

#### **Preliminary Approval of the Settlement**

8. The Court does hereby preliminarily approve the First Amended Consent Judgment finding it to be fair, reasonable and adequate, subject to further consideration at the Final Approval Hearing described below.

9. The First Amended Consent Judgment establishes a process for the identification of Class Members and the calculation of individual refunds and a methodology for the refund

---

<sup>1</sup> Additionally, while the Court has elected to only certify the Class under O.C.G.A. § 9-11-23(b)(1) and O.C.G.A. § 9-11-23(b)(2), the Court also finds that certification under O.C.G.A. § 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).

payment process. The Court preliminarily approves the process for the identification of Class Members and the calculation of individual refunds set forth in the First Amended Consent Judgment. The Court also preliminarily approves the methodology for the refund payment process set forth in the First Amended Consent Judgment.

#### **Final Approval Hearing**

10. The Court directs that a final approval hearing (the “Final Approval Hearing”) be held in the Chatham County Courthouse at 3:30 PM on March 1, 2024 to rule: (i) whether the proposed Settlement Classes should be finally certified for settlement purposes pursuant to O.C.G.A. §9-11-23(e); (ii) whether the Settlement set forth in the First Amended Consent Judgment should be finally approved as fair, reasonable, adequate and in the best interest of the Settlement Classes; (iii) whether the First Amended Consent Judgment should be entered dismissing the Lawsuit against Defendant; (iv) whether Class Counsel’s application for attorney’s fees and expenses (the “Fee Petition”) should be approved; (v) whether Class Representative’s Service Award should be approved (the “Class Service Petition”); and (vi) on such other matters as may be appropriate in the implementation of this Settlement. The Court may adjourn the Final Approval Hearing or modify any of the dates set forth herein without further notice to the Class. Additionally, in the event that no objections are filed, the Court may elect to conduct the hearing telephonically or virtually.

11. All papers of the Parties in support or opposition of the final approval of the First Amended Consent Judgment shall be filed with the Court and served by overnight mail or hand delivery on or before seven (7) days before the Final Approval Hearing.

#### **Approval of Notice and Notice Program**

12. The Court orders that the notice of the First Amended Consent Judgment and notice of the Final Approval Hearing be given, in the name of the Clerk of the Court, to the Class Members as follows (collectively referred to as the “Notice Program”):

- a. The Parties shall cause to be mailed by first class mail, as soon as practicable after entry of this Order, to all Class Members to their last known addresses as appearing on the records maintained by the County, a copy of the notice (the “Full Notice”) substantially in the form attached hereto as Exhibit “A”;
- b. The County shall cause, as soon as practicable after entry of this Order, a webpage be added to its website (the “Settlement Webpage”) where Class Members may access this Order, the First Amended Consent Judgment, the Full Notice, other related documents and information concerning this Lawsuit and the date that the Final Approval Hearing will occur; and
- c. The Parties shall cause, as soon as practicable after entry of this Order, a notice to be placed in The Savannah Morning News (the “Publication Notice”) substantially in the form attached hereto as Exhibit “B”.

13. The Court approves the form and content of the Full Notice and the Publication Notice and the Notice Program, and finds:

- a. The mailing and website posting of the Full Notice and the publication of the Publication Notice in the manner set forth in the Notice Program set forth in Paragraph 13 above: (i) constitutes the best notice practicable under the circumstances; (ii) is reasonably calculated, under the circumstances, to apprise the Class Members of the First Amended Consent Judgment resolving this Lawsuit, the effect of the First Amended Consent Judgment (including the claims released), the

right to object to any aspect of the First Amended Consent Judgment or the Fee Petition or the Class Service Petition and the right to appear at the Final Approval Hearing;

- b. Constitutes due, adequate and sufficient notice to all persons entitled to receive notice of the First Amended Consent Judgment; and
- c. Satisfies the requirements of O.C.G.A. § 9-11-23, including due process and all other applicable law and rules.

**Claim Forms and Forms to be Used in the Administration of the Settlement**

14. The Court approves the form, content and use of the Claim Form for Category 2 Class Members attached hereto as Exhibit “C” for use by Class Members who no longer own property for which a refund is determined to be owed.

15. The Court approves the form, content and use of the Claim Form for Missing Class Member attached hereto as Exhibit “D” for use by taxpayers who believe that they are entitled to a refund but are not listed as a Class Member.

16. The Court approves the form, content and use of the Objection Form to Class Member attached hereto as Exhibit “E” for use by Class Members to object to the individual refund calculations.

17. The Court approve the form, content and use of the Address Update Form attached hereto as Exhibit “F” for use by Class Members to update their addresses.

18. The Court approves the form, content and use of the Notice of Completion attached hereto as Exhibit “G” for use by the Qualified Settlement Fund Administrator upon completion of the administration of the Settlement.

**Objections by Class Members**

19. The Court orders that Class Members may serve written objections to the First Amended Consent Judgment or the Fee Petition or the Class Service Petition. Class Members may also appear and request to be heard at the Final Approval Hearing and show cause, if they have any reason why the First Amended Consent Judgment should not be approved as fair, reasonable and adequate, or why a Final Order and Consent Judgment should not be entered thereon or why attorneys' fees, expenses and class service payment should not be awarded as requested; **provided however**, no Class Member shall be heard or entitled to contest the approval of the terms and conditions of the First Amended Consent Judgment, or if approved, the Final Order and Consent Judgment to be entered thereon approving same, or the attorneys' fees, expenses and class service payment, unless the person or entity has hand delivered or mailed a written objection postmarked on or before February 19, 2024 to the following four (4) addresses:

<b>Court</b>	Clerk of the Superior Court of Chatham County P.O. Box 10227 Savannah, Georgia 31412
<b>Class Counsel</b>	James L. Roberts, IV, Esquire Marsha Flora Schmitter, Esquire ROBERTS TATE, LLC Post Office Box 21828 St. Simons Island, Georgia 31522
<b>Counsel for Defendant</b>	R. Jonathan Hart, Esquire Andre Pretorius, Esquire Chatham County Attorney's Office PO Box 8161 Savannah, GA 31412

Additionally, no Class Member shall be heard or entitled to contest the approval of the terms and conditions of the First Amended Consent Judgment, or if approved, the Final Order and



Consent Judgment to be entered thereon approving same, or the attorneys' fees, expenses and class service payment, unless the person or entity complies with the following requirements:

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 Class Service Petition;
- g. The number of times the objector counsel and/or counsel's law firm have objected to a class action settlement within the last five (5) years preceding the date the objector files the objection, the caption of each case in which the counsel or the firm has made such objection, and a copy of any order or opinions related to or ruling upon counsel or the firm's prior such objections that were issued by any court in each listed case;

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

20. Any Class Member who does object to the First Amended Consent Judgment, or to the award of attorneys’ fees, expenses or class service payments must make themselves available to be deposed regarding the grounds for their objection.

21. Any Class Member who does not make their objection in the manner provided in the Full Notice and as set forth in Paragraph 19 above or does not make themselves available to be deposed as set forth in Paragraph 20 above, shall be deemed to have waived such objection and shall forever be foreclosed from making any objection to the fairness, reasonableness or adequacy of the First Amended Consent Judgment, or to the award of attorneys’ fees, expenses and class service payments, unless otherwise ordered by this Court, but shall otherwise be bound by the Judgment to be entered and the release to be given.

22. All Class Members shall be bound by all orders, determinations and judgments in this Lawsuit concerning the First Amended Consent Judgment, whether favorable or unfavorable to the Class Members or any of them.

**Filing of the Fee Petition**

23. The Court directs the Fee Petition and the Class Service Petition be filed with the Court no later than January 31, 2024. The Court shall make the final determination on the award of attorneys' fees and reimbursement of expenses in the Final Order and Consent Judgment.

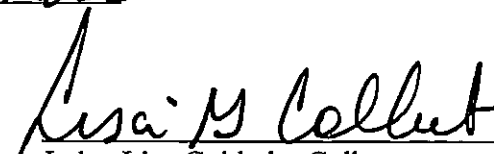
**Retention of Jurisdiction**

24. The Court retains jurisdiction to consider all further applications arising out of or connected with the First Amended Consent Judgment or the enforcement thereof. The Court may approve the First Amended Consent Judgment with such modifications as may be agreed to by the settling Parties, if appropriate, without further notice to the Class.

**Failure to Grant Final Approval**

25. This Order shall become null and void and shall be without prejudice to the rights of the Parties, all of which shall be restored to their respective positions existing immediately before this Court entered this Order, if the First Amended Consent Judgment is not finally approved by the Court. In such event, the First Amended Consent Judgment shall become null and void and be of no further force and effect, and neither the First Amended Consent Judgment nor the Court's Order, including this Order, relating to the First Amended Consent Judgment shall be used or referred to for any purpose whatsoever.

SO ORDERED. This 18<sup>th</sup> day of December 2023.

  
\_\_\_\_\_  
Judge Lisa Goldwire Colbert

# Exhibit “A”

**NOTICE OF PROPOSED CLASS ACTION SETTLEMENT**

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

*Robert E. Anderson v. Chatham County, Georgia*

**If you own or owned an agricultural tract in Chatham County and were issued and paid tax bills for ad valorem taxes for 2016, 2017, 2018, 2019 or 2020, you may be a Class Member.**

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

*[INSERT URL OF WEBPAGE ON COUNTY SITE]* (the “Settlement Webpage”)

Or Call Class Counsel at:

(912) 638-5200

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

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

## WHAT THIS NOTICE CONTAINS

### Contents

<b>Basic Information</b> .....	4
1. What is the purpose of this Notice? .....	4
2. What is this Lawsuit about? .....	4
3. Why is this Lawsuit a class action?.....	5
4. Why is there a Settlement? .....	5
<b>Who is in the Settlement?</b> .....	6
5. Am I part of the Class? .....	6
6. What if I am still not sure if I am included in the Class?.....	6
<b>The Proposed Settlement</b> .....	6
7. What are the Settlement Benefits?.....	6
8. How do I receive my refund?.....	6
9. What if I receive a Claim Form and do not follow the instructions or do not timely return the form?.....	7
10. What if I am not listed on the Settlement Webpage as a Class Member?.....	7
11. How are the refunds calculated? .....	7
12. How much will my refund be?.....	8
13. What am I giving up as part of the Settlement? .....	9
14. When will I get paid? .....	9
<b>The Lawyers Representing You</b> .....	10
15. Do I have a lawyer in this Lawsuit?.....	10
16. Should I get my own lawyer?.....	10
17. How will the lawyers get paid and will there be incentive payments?.....	10
<b>Supporting or Objecting to the Settlement</b> .....	11
18. How do I tell the Court that I like or do not like the Settlement?.....	11
19. Can I call the Court or the Judge's office about my objections? .....	12
20. When and where will the Court decide to approve the Settlement?.....	12
21. Why is there a hearing? .....	13
22. Do I have to come to the hearing?.....	13
23. May I speak at the hearing? .....	13
24. Can I exclude myself from the Settlement?.....	13

**Getting More Information about the Settlement ..... 14**  
    **25. How do I get more information? ..... 14**  
**Full Text of the Settlement ..... 14**  
    **26. What is the full text of the Release for the Settlement? ..... 14**

## Basic Information

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

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

The class action lawsuit is pending in the Superior Court of Chatham County, Georgia, known as *Robert E. Anderson v. Chatham County, Georgia* (the “Lawsuit”). Judge Lisa Goldwire Colbert, Superior Court Judge, Chatham County is presiding over this Lawsuit.

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

This Lawsuit alleges that Defendant Chatham County, Georgia (the “County” or “Defendant”) assessed and collected ad valorem taxes on agricultural parcels based on valuations that failed 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 the Conservation Use Valuation Assessment program (“CUVA”) from 2016 to 2020 the Lawsuit alleges that the County assessed and collected ad valorem taxes based on valuations that failed 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).

Specifically, 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). 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 agricultural parcels 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 agricultural parcels 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 agricultural parcels. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(b)(2)(i).

The County issued tax bills properties enrolled in FLPA and CUVA based on incorrect soil classifications and productivity mandated by the FLPA and CUVA Statutes. Property tax bills must be based on values that satisfy the constitutional and statutory requirements of uniformity and equalization.



The issuance of tax bills for the Subject Parcel based on values derived using incorrect soil delineation and soil productivity classes results in a lack of uniformity and equalization resulting in the illegal taxation and violates the plain language of the FLPA and CUVA Statutes and the regulations promulgated thereunder, all of which result in the erroneous, illegal and unconstitutional taxation of property. The County's issuance of tax bills for 2016 through 2020 based on values which were not derived in compliance with the FLPA and CUVA Statutes has resulted in the overpayment of ad valorem taxes by prospective class members and the collection by the County of illegal and erroneous taxes.

These fatal flaws in the County's valuation process have rendered the valuation of the agricultural parcels 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); Thomas, et al. v. Altamaha Bluff, LLC, et al., Court of Appeals of Georgia, Docket Number A19A0481, Order filed July 2, 2019 (same); and Toledo Manufacturing Co., et al v. Everett et al., Superior Court of Chatham County, Civil Action No. SUCV201900232, Order filed on November 12, 2020 (same).

The County's failure to comply with Title 48 of the Official Code of Georgia, the GAPM, and/or the FLPA and CUVA Statutes 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 and the property of the class members. Therefore, Named Plaintiff and the prospective class members are entitled to refunds for the illegally assessed and collected taxes under O.C.G.A. § 48-5-380 (the "Refund Statute").

Named Plaintiff filed this Lawsuit on behalf of himself and all taxpayers similarly situated who owned agricultural parcels in Chatham County and were assessed and paid ad valorem taxes for 2016, 2017, 2018, 2018 or 2020.

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

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

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

The Court has not decided in favor of Named Plaintiff or Chatham County. Instead, both sides have agreed to a Settlement. By agreeing to the Settlement, the Parties avoid the costs and uncertainty of a trial and related appeals and Class Members receive the benefits described in this Notice. The "Class Representative" appointed to represent the Class and the attorneys for the

Class (“Class Counsel”, see Question No. 15) think that the Settlement is best for all Class Members.

### **Who is in the Settlement?**

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

You are a member of the Class if you are or were an owner of an agricultural parcel in Chatham County and were issued and paid tax bills for ad valorem taxes for 2016, 2017, 2018, 2019 or 2020.

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

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

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

### **The Proposed Settlement**

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

If the Settlement is approved by the Court at or after the Fairness Hearing described in Question No. 20, County of Chatham has agreed to create an Aggregate Refund Fund in the amount of \$750,000.00 (the “Aggregate Refund Fund”).

If the Court finally approves this Settlement and if you are entitled to a refund for taxes paid for any of the tax years 2016, 2017, 2018, 2019 or 2020 you will receive a refund calculated as explained in Question No. 11.

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

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

Following the Final Approval of the First Amended Consent Judgment settling this Lawsuit (described in Question No. 20), the Administrators will calculate the individual refund amounts. After the Administrators calculate the individual refunds for the Class Members, the Class Members’ names along with the refund each will receive will be posted on the Settlement Webpage on County of Chatham’s website along with information about how a Class Member can object to individual refund amounts. As deemed appropriate by the Court appointed Administrators,

updates as to timing of the individual Class Member refund calculation and payment will also be posted on the Settlement Webpage on Chatham County's website.

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

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

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

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

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

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

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

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

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

Following Final Approval of the Consent Judgment, the 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 schedules developed by Gregg Reese in 2021 (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 2016 through 2020 under the Reese Schedules and refund to be paid measured by the taxes for each year less the calculated taxes owed under the Reese Schedules.

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 difference in the correct application of the applicable FLPA and CUVA use values set forth in 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 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.

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

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 Board of Assessor’s (the “BOA”) 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 the entry of the Final Order after the Final Approval Hearing described in Question No. 20.

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

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

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

If the Settlement is finally approved by the Court after the Final Approval Hearing, you will give up your right to sue Chatham County and other persons (“Releasees”) as to all claims arising out of any and all claims for overpayment of taxes or tax refunds based on the County’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 for the FLPA and CUVA parcels resulting in illegal taxation entitling Named Plaintiff and Class Members to tax refunds under the Refund Statute from 2016 through tax year 2020, whether in law or in equity (“Released Claims”).

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

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

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

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

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

Within thirty (30) days of the later of the expiration of the period for objecting to individual refund amounts or a final ruling by the Special Master on any individual refund calculation, the 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.

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

Please be patient. Updates as deemed necessary will be posted on the Settlement Webpage on Chatham County's website.

### **The Lawyers Representing You**

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

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

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

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

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

Class Counsel has not received any fees for the lawyer and professional time they have devoted to this Lawsuit, nor have they received any reimbursement for any of the out-of-pocket expenses incurred. For work done through the final approval of this Settlement, Class Counsel will apply to the Court for an award of attorneys' fees not to exceed 40% of the Aggregate Refund Fund plus documented out of pocket expenses incurred from the Aggregate Refund Fund (the "Fee Petition"). Chatham County takes no position on the Fee Petition, will not oppose the Fee Petition and intends to defer such decision to the judgment and discretion of the Court.

In addition, Class Counsel will ask the Court to award to the Named Plaintiff, Robert E. Anderson, a class service payment from the Aggregate Refund Fund in recognition of his efforts on behalf of the Class (the "Class Service Petition"). Named Plaintiff was prepared to appear and testify at trial on behalf of the Class. Chatham County takes no position on the Class Service Petition, will not oppose the Class Service Petition and intends to defer such decision to the judgment and discretion of the Court.

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

A copy of the Fee Petition and the Class Service Petition will be posted on the Settlement Webpage on Chatham County's website the same day that it is filed with the Court.

**Supporting or Objecting to the Settlement**

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

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

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

<b>Court</b>	Clerk of the Superior Court of Chatham County P.O. Box 10227 Savannah, Georgia 31412
<b>Class Counsel</b>	James L. Roberts, IV, Esquire Roberts Tate, LLC Post Office Box 21828 St. Simons Island, Georgia 31522
<b>Counsel for Defendant</b>	R. Jonathan Hart, Esquire Andre Pretorius, Esquire Chatham County Attorney's Office PO Box 8161 Savannah, GA 31412

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

- a. The name of the Lawsuit;
- b. Your full name, address and telephone number;
- c. An explanation of the basis upon which you claim to be a Class Member;
- d. All grounds for the objection, accompanied by any legal support for the objection known to you or your counsel;

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

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

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

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

No. If you have questions, you may visit the Settlement Webpage on Chatham County's website (*INSERT URL OF WEBPAGE*) for more information about the settlement. You may also call Class Counsel.

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



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

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

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

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

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

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

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

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

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

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

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

**Getting More Information about the Settlement**

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

Visit the Settlement Webpage on Chatham County's website at ***FILL IN URL OF WEBPAGE*** where you can find claim forms, information on the Lawsuit and the Settlement, and documents such as the Complaint and the First Amended Consent Judgment.

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

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

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

**Full Text of the Settlement**

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

**A. Released Claims**

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").

**B. 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.

**C. 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.

# Exhibit “B”

*Robert E. Anderson v. Chatham County*

IN THE SUPERIOR COURT OF CHATHAM COUNTY  
STATE OF GEORGIA

**TO: CHATHAM COUNTY PROPERTY OWNERS WHO OWN OR OWNED AN AGRICULTURAL TRACT AND WHO WERE ISSUED TAX BILLS AND WHO PAID AD VALOREM TAXES FOR 2016, 2017, 2018, 2019 OR 2020.**

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

A Settlement has been preliminarily approved by the Superior Court of Chatham County, Georgia in the class action lawsuit (the "Lawsuit") listed above. If the Settlement is approved by the Court at or after the Fairness Hearing described below, Chatham County has agreed to the create an Aggregate Refund Fund in the amount of \$750,000.00 (the "Aggregate Refund Fund"). Individual Class Member refunds will be calculated pursuant to the terms of the First Amended [Proposed] Consent Judgment on Aggregate Refund and Order ("First Amended Consent Judgment").

You are a member of the Class if you are or were an owner of an agricultural tract and were issued and paid ad valorem taxes for 2016, 2017, 2018, 2019 or 2020.

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

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

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

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

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

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

# Exhibit “C”







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

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

**CERTIFICATION**

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

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

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

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

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

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

# Exhibit “D”

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

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

---

**CLAIM FORM FOR MISSING CLASS MEMBER**

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

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

**Larry Griggers, Administrator  
Chatham County Class Action Settlement  
121 Salem Drive  
Lyons, GA 30436**

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

**PERSONAL IDENTIFICATION**

**Please Type or Print**

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

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

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

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

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

\_\_\_\_\_.

**SUPPORTING DOCUMENTATION**

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

**CERTIFICATION**

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

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

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

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

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

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

# Exhibit “E”



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

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

---

**OBJECTION FORM FOR CLASS MEMBER**

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

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

**Administrator Larry Griggers  
Chatham County Class Action Settlement  
121 Salem Drive  
Lyons, GA 30436**

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

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

**PERSONAL IDENTIFICATION**

**Please Type or Print**

**Name:**

**Current Address:**

Street Address:

\_\_\_\_\_

\_\_\_\_\_

City:

\_\_\_\_\_

State:

\_\_\_\_\_

Zip Code:

\_\_\_\_\_

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

Street Address:

\_\_\_\_\_

\_\_\_\_\_

City:

\_\_\_\_\_

State:

\_\_\_\_\_

Zip Code:

\_\_\_\_\_

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

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

<b>Email:</b>
---------------

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

**OBJECTION TO INDIVIDUAL REFUND AMOUNTS**

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

---

---

---

---

---

**SUPPORTING DOCUMENTATION**

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

**CERTIFICATION**

***I/We certify that I/We currently or formerly owned(ed), reside(ed) and paid ad valorem property taxes for the property located at (fill in address of property for which you believe a refund is due):***

---

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

---

Signature of Property Owner

Signature of Joint Property Owner, if any

---

(Print your name here)

---

(Print your name here)

# Exhibit “F”



State: _____
Zip Code: _____

<b>Address where refund is to be mailed (if different from current address):</b>
Street Address: _____
_____
City: _____
State: _____
Zip Code: _____

<b>Address for which you believe a refund is owed (if different from current address):</b>
Street Address: _____
_____
City: _____
State: _____
Zip Code: _____

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

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

<b>Email:</b>
---------------

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



# Exhibit “G”

