

IN THE SUPERIOR COURT OF LONG COUNTY
STATE OF GEORGIA

GARDNER RENTALS, LLC

Plaintiff,

v.

LONG COUNTY, GEORGIA,

Defendant.

CIVIL ACTION NO. SUV2026000009

APPLICATION FOR ATTORNEY'S FEES, REIMBURSEMENT OF
EXPENSES, AND SERVICE AWARD TO CLASS REPRESENTATIVE
WITH MEMORANDUM OF LAW IN SUPPORT

The undersigned counsel (“**Class Counsel**”) representing Plaintiff Gardner Rentals, LLC (“**Named Plaintiff**”) and the Refund Classes conditionally approved by this Court submit this Application for Attorney’s Fees, Reimbursement of Expenses, and Service Award to Class Representative (the “**Application**” or the “**Motion**”) with Memorandum of Law in Support representing to the Court as follows:

I. INTRODUCTION

The present Motion seeks compensation for Class Counsel of a percentage of the common fund established and expenses incurred by Class Counsel in this class action lawsuit (the “**Lawsuit**”). Class Counsel has obtained a favorable outcome in this action and is entitled to compensation of a percentage of the fund as this is a common fund case as well as recovery of all expenses necessary for the prosecution of this Lawsuit. Class Counsel conducted early, informal discovery into the facts and legal basis for this Lawsuit prior to filing the detailed Complaint and before conducting settlement discussion with counsel for Defendant Long County (the “**County**”

or the “**Defendant**”). *See* Affidavit of James L. Roberts, IV (the “**Roberts Aff.**”) attached hereto as **Exhibit** (“Ex.”) “**A**” at ¶¶ 11-13.

Following the filing and service of the Complaint, the County vigorously defended this Lawsuit. The experience, dedication, and persistence of Class Counsel, however, caused the County to reach a settlement (the “**Settlement**”) and agree to refund the Class Members for illegal taxes in the form of fire fees (the “**Fire Fees**”) levied and collected based on the County’s failure to comply with the Georgia Constitution and Georgia law. *Id.* at ¶15.

The Settlement is memorialized in the Parties’ proposed Order and Judgment submitted to the Court as an exhibit to Plaintiff’s Unopposed Motion and Supporting Memorandum of Law for Preliminary Approval of Class Action Settlement, Preliminary Certification of Settlement Class, Approval of Notice Program and to Schedule Final Approval Hearing (the “**Judgment**”). *Id.* at ¶19. A copy of the Judgment is attached as **Exhibit “B”**. The Court granted preliminary approval of the Judgment and entered the Preliminary Approval Order on July 13, 2026. *See* Ex. A at ¶16. As a result of the commitment by Class Counsel and the Class Representative, the Class Members stand to receive payment in the amount of Five Hundred Thousand and No/100 Dollars (\$500,000.00) (the “**Aggregate Refund Fund**”). *See* Ex. B, §C. Each Qualified Class Member, as defined in the Judgment, will receive his or her pro-rata share of his or her calculated refund from the Aggregate Refund Fund (the “**Pro-Rata Refund**”). *Id.* at §J. It is anticipated that the Aggregate Refund Fund will return at least 26% of the Fire Fees paid to each taxpayer. *Id.*

Throughout this litigation, Class Counsel has not received any compensation or payment for their work on behalf of the Class Members or reimbursement for the expenses advanced on their behalf. Ex. A at ¶23. As its fee in this litigation, Class Counsel requests the payment of Two Hundred Thousand and No/100 Dollars (\$200,000.00) (the “**Proposed Class Counsel Fee**”),

which represents 40% of the Aggregate Refund Fund. *Id.* at ¶37. Importantly, this is the same percentage awarded by several Georgia Superior Courts in recent years in class action cases, all of which were similar tax refund cases:

- (1) *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019);
- (2) *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020);
- (3) *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020)
- (4) *Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of The County of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021);
- (5) *VTAL Real Estate, LLC v. Mayor and Aldermen of the County of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Service Award (Sept. 15, 2023);
- (6) *Robert E. Anderson v. Chatham County*, Civil Action No. SPC21-01165-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024);
- (7) *Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022);
- (8) *Nixon v. County of Darien*, SUV2023000081, Superior Court of McIntosh County, Order on Attorney's Fees, Costs and Service Award (February 20, 2024);
- (9) *Deer Run Timber, LLC v. Johnson County*, Civil Action No. 2023-CV-0125, Superior Court of Johnson County, Order on Attorney's Fees and Costs and Service Award (February 10, 2025);
- (10) *Grange Investments, LLC v. County of Port Wentworth*, Civil Action No. SPCV23-00216-KA, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (June 10, 2025);

- (11) *Steven Schreck v. Brooks County*, Civil Action No. 23-CV-00067, Superior Court of Brooks County Order on Attorney’s Fees and Costs and Service Award (August 18, 2025);
- (12) *DRT Investments, LLC v. Emanuel County*, Civil Action No. 25CV00072, Superior Court of Emanuel County, Order on Attorney’s Fees and Costs and Service Award (November 5, 2025).
- (13) *Bobby Black v. Garden City*, Civil Action No. SPCV25-01358-ST, Superior Court of Chatham County, Order on Attorney’s Fees and Costs and Service Award (June 8, 2026).

True and correct copies of such Orders are attached hereto as **Exhibit “C”**.

Class Counsel further requests reimbursement for its actual costs and expenses in the amount of \$23,194.56 and that a service award be awarded to Named Plaintiff as the Class Representative in the amount of \$12,500.00 (the “**Proposed Service Award**”), which represents 2.5% of the Aggregate Refund Fund. *See* Ex. A, Roberts Aff. at ¶¶22, 46.

II. OVERVIEW OF THE LAWSUIT AND PROPOSED JUDGMENT

A. Factual Basis for the Lawsuit

In 2024, the County adopted Ordinance No. 24-04 (codified as Article III of Chapter 14 – Fire Protection and Emergency Medical Services) (referred to herein as the “**Fire Fee Ordinance**”) for the purpose of establishing the Long County Fire Protection Utility and the Fire Protection Utility Enterprise Fund.¹ The Fire Fee Ordinance establishes a special district consisting of all areas of Long County, Georgia serviced by Long County Fire, EMS, and Emergency Management, including the City of Ludowici (the “**District**”), and provides that there shall be a flat fee, *i.e.*, the “**Fire Fee**”, assessed against each parcel of land located in the District except linear rights-of-way. *See* Compl., Ex. C, §§ 1-2(c), 1-3, 1-7(a)-(b).

¹ Ordinance No. 24-04 received its first reading on August 30, 2024, and was adopted upon second reading and Board action on September 6, 2024. *See* Complaint, Exhibit A, the Fire Fee Ordinance.

Named Plaintiff owns real property located in the District, consisting of six (6) parcels known as (a) 311 NE Moody Bridge Road (Map Code 037017); (b) AC Storage Units on US 301N (Map Code 037018009); (c) 120 NE Jason Lane (Map Code 044A0333); (d) 1072 Buster Phillips Road, Parcel 1E (Map Code 05061001); (e) 982 Buster Phillips Road 1A (Map Code 056061002); and (f) 386 E. Cypress Street (Map Code L05024001) (collectively, the “**Subject Property**”). In relation to the Subject Property, the County invoiced Named Plaintiff, and Named Plaintiff paid, the following Fire Fees:

- In 2024, Named Plaintiff was assessed and paid a Fire Fee in the amount of One Hundred Fifty Dollars and No/100 (\$150.00) per parcel comprising the Subject Property.
- In 2025, Named Plaintiff was assessed and paid a Fire Fee in the amount of One Hundred Fifty Dollars and No/100 (\$150.00) per parcel comprising the Subject Property.

Thus, in relation to the Subject Property, Named Plaintiff has to date paid at least \$1,800.00 in Fire Fees. *See* Complaint, generally.

Named Plaintiff claims the Fire Fee is a tax. According to the Georgia Supreme Court, “[a] tax is an enforced contribution exacted pursuant to legislative authority for the purpose of raising revenue to be used for public or governmental purposes, and not as payment for a special privilege or service rendered.” *Bellsouth v. Telecommunications, LLC v. Cobb County*, 305 Ga. 144, 146, 824 S.E.2d 233, 236 (2019) (citing *Gunby v. Yates*, 214 Ga. 17, 19, 102 S.E.2d 548 (1958)). When determining whether a charge is a tax, the Georgia Supreme Court considers four (4) criteria: namely, whether the charge is “(1) a means for the government to raise general revenue based on the payer’s ability to pay (*i.e.*, income or ownership of property), without regard to direct benefits that may inure to the payer or to the property taxed; (2) mandatory; (3) not related to the payer’s contribution to the burden on government; and (4) not resulting in a ‘special benefit’ to the payer different from those to whom the charge does not apply.” *Id.*, 305 Ga. at 146-147.

Applying these criteria to the Fire Fee, Named Plaintiff contends, reveals that the Fire Fee is a tax and not a fee:

- 1) It is first and foremost a mechanism used by the County to raise general revenue for fire protection services, including fire prevention and fire operations. Indeed, the payer of the Fire Fee is assessed the fee not because he used some particular service offered by the County or because he receives some direct benefit therefrom but simply because he owns property located in the County. In other words, the fee is charged based on the payer's ability to pay, *i.e.*, his ownership of property.
- 2) Additionally, under the Fire Fee Ordinance, the Fire Fee can be used by the County for the provision of fire protection services, which include all services provided by the County directly or indirectly related to fire safety prevention and protection; management and operation of the fire protection program; maintenance, repair and replacement of existing fire protection facilities and equipment; planning, development, design and construction of additional fire protection facilities; emergency management services; regulation and enforcement of fire safety prevention and protection services and facilities; and compliance with applicable state and federal fire protection regulations and permit requirements. *See* Complaint, Ex. A at §§ 34-74(c), 34-72(14), 34-73.
- 3) Next, the Fire Fee is not assessed in a manner whereby the payment is based upon the payer's contribution to the burden on the County to provide fire protection services nor does the payment of the Fire Fee result in some special benefit to the payer of the Fire Fee different from those who do not pay the Fire Fee. Certainly, the payer may pay the Fire Fee year after year and never utilize the fire protection services while the non-payer of the Fire Fee may utilize such services repeatedly. Moreover, the services funded through the payment of the Fire Fee benefit the general public and non-payers of the Fire Fee in precisely the same manner that the services benefit the payer of the Fire Fee.
- 4) Lastly, the Fire Fee is mandatory as non-payment results in the County (1) assessing interest at the rate of eighteen (18) percent per annum on delinquent Fire Fees; (2) charging a late fee of 25% of any unpaid balance of Fire Fees that becomes delinquent, as well as all costs of collection, including attorney's fees and court costs; and (3) collecting unpaid Fire Fees "by filing suit...and by using all methods allowed by Georgia law to collect on any judgment obtained thereby, including enforcement of any lien resulting from any such judgment." *Id.*, §§ 34-107(a)(5), 34-107(b)(2), 34-107(b)(1). If reduced to a judgment and a writ of *fiery facias* issued, unpaid Fire Fees constitute a direct lien against the owner or the property. *Id.*, § 34-107(b)(1).

Pursuant to the reasoning of *Bellsouth*, the Fire Fee is consequently a tax, specifically a tax on real property.

Under the Georgia Constitution and Georgia law, taxation of real and tangible personal property is required to be *ad valorem*. That is, property must be assessed based upon the value of the property and not based upon a flat rate. *See Hutchins, et la. v. Howard, et al.*, 211 Ga. 830, 89 S.E. 2d 183, 186 (1955) (“Taxation on all real and tangible personal property subject to be taxed is required to be *ad valorem* – that is, according to value, and the requirement in the Constitution that the rule of taxation shall be uniform, means that all kinds of property of the same class not absolutely exempt must be taxed alike, by the same standard of valuation, equally with other taxable property of the same class, and coextensively with the territory to which it applies; meaning the territory from which the given tax, as a whole, is to be drawn.”). During the time relevant to this Lawsuit, the Fire Fee has not been assessed at *ad valorem* but has instead been assessed as a flat fee on each parcel of land within the District, regardless of the parcel’s size, value, or characteristics.

Specifically, the Fire Fee Ordinance imposes a flat fee on each parcel of land within the District, the amount of which is set and may be modified from time to time by the governing body of the County. *See* Complaint, Ex. C, §1-6(b)-(c). For fiscal years 2024 and 2025, the Fire Fee was imposed in the amount of \$150.00 per parcel. *See, e.g.,* Complaint, Ex. A; *see also* Complaint, Ex. C, §§1-6(c), 1-8(a).

The Fire Fee is therefore not *ad valorem* and is an illegal tax unauthorized by the Georgia Constitution. Named Plaintiff and the prospective class members are consequently entitled to refunds of the illegal taxes in the form of Fire Fees assessed and collected since September 6, 2024, plus prejudgment interest. *See Hojeij Branded Foods, LLC v. Clayton County, Georgia, et al.*, 355 Ga. App. 222, 843 S.E.2d 902 (2020) (cert denied Dec. 07, 2020) (Subsection (g) of the Refund

Statute allows for the filing of a suit for a tax refund within five (5) years of the date the disputed taxes were paid).²

B. Procedural Background of the Lawsuit

On January 15, 2026, Named Plaintiff commenced this Lawsuit, asserting claims for refunds on behalf of Named Plaintiff and all others similarly situated. *See* Complaint, generally. The County filed its Answer to the Complaint on April 6, 2026. *See* Answer, generally. After negotiations, the Parties stipulated in the Judgment to certify a class of ***all taxpayers within the County who were assessed and paid a Fire Fee at any time between September 6, 2024, and the date of final approval of this Judgment*** (hereinafter the “**Settlement Class**” or “**Refund Class**”). *See* Ex. B, Judgment. The Court granted provisional class certification to the Settlement Class in the Preliminary Approval Order dated July 13, 2026. *See* Ex. A, Roberts Aff. at ¶16.

C. Resolution of the Lawsuit

The Parties, without collusion, conducted numerous arm’s length settlement negotiation discussions over several weeks before reaching the Settlement outlined in the Judgment. *Id* at ¶14-15. The Parties have no agreements in connection with the Settlement other than the Judgment. *Id.* at ¶18. The Judgment covers refunds for taxes paid in the form of Fire Fees from September 6, 2024, to present. *Id.* at ¶19. The direct benefit to the Class Members is the creation of a cash fund in the amount of Five Hundred Thousand Dollars and No/100 (\$500,000.00) (*i.e.*, the “**Aggregate Refund Fund**”). *See* Ex. B, Judgment at §C. The Aggregate Refund Fund provides an immediate cash benefit for the Class Members. *Id.* The County has agreed to pay one-half of the Aggregate

² The County disputes Named Plaintiff’s contentions and allegations, denies that the Fire Fee constitutes an illegal tax, does not admit any liability or wrongdoing, and agreed to settlement solely to avoid the cost and uncertainty of continued litigation.

Refund Fund on or before January 10, 2027, and the remaining one-half on or before July 1, 2027. *Id.* In the event the County fails to make the payment into the Aggregate Refund Fund as provided in the Settlement, post judgment interest shall accrue at the rate of 7% per annum as set by O.C.G.A. § 7-4-2(a)(1)(A) on said amount until paid in full. *Id.*

As fully stated in the Judgment, each Qualified Class Members' pro rata share of the Aggregate Refund Fund is defined as the **Presumptive Refund Amount** and is expected to return to each Qualified Class Member a Presumptive Refund Amount of approximately 26% of the total Fire Fees paid during the Refund Period, less Fees and Expenses (the "**Pro-Rata Refund**"). *Id.* at §J. "Pro-rata" shall mean the proportion each Qualified Class Member's Presumptive Refund Amount bears to the total Aggregate Refund Fund. *Id.* This percentage shall be used to calculate each Qualified Class Member's pro rata share of the Fees and Expenses to be subtracted from the Presumptive Refund Amount. *Id.* The Fees and Expenses shall be totaled and multiplied by the ratio of each Class Members Presumptive Refund Amount to the Aggregate Refund Fund. *Id.* The resulting number shall be each Qualified Class Member's portion of the Fees and Expenses ("**Pro-Rata Fees and Expenses**"). *Id.* at ¶27. The difference between the Presumptive Refund Amount less the Pro-Rata Fees and Expenses shall be each Qualified Class Member's Pro-Rata Refund and shall be the amount distributed to each Qualified Class Member as set forth in the Judgment. *Id.*

Under the Judgment, 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 "**Administrator**" shall identify to the "**Gardner Rentals 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**", each of such terms being defined in the Order and Judgment. *Id.* at §K. The Gardner Rentals QSF Administrator shall then 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. *Id.* Similarly, within thirty (30) days following the later of the expiration of the period to submit Claim Forms or a final ruling by the Special Master on any claims or objections as set forth above, the Administrator shall identify to the “**Gardner Rentals QSF Administrator**” the amount of refund due each taxpayer who properly filled out and returned claim forms and the address to which the refund is to be mailed to each “**Category 2 Class Members**”, again each of such terms being defined in the Order and Judgment. *Id.* The Gardner Rentals QSF Administrator shall then issue refund checks from available funds in the Aggregate Refund Fund to the Category 2 Class Members within thirty (30) days of receipt of such notice. *Id.*

III. APPROVAL OF ATTORNEY’S FEES AND EXPENSES

A. The Court should approve the attorney’s fees and costs requested.

The Proposed Class Counsel Fee should be approved by the Court. Fee requests for common fund class actions such as this are analyzed under the factors set forth in *Camden I Condominium Association, Inc., et al v. Dunkle*, 946 F.2d 768 (11th Cir. 1991) (the “**Camden I Factors**”). As set forth below, in consideration of the Camden I Factors, including the extraordinary relief obtained for the Class Members, the Court should conclude that the Proposed Class Counsel Fee is appropriate, fair, and reasonable and should be approved. *See In re Cardizem CD Antitrust Litigation*, 218 F.R.D. 508, 534 (E.D. Mich. 2003) (“Society’s stake in rewarding attorneys who can produce such benefits in complex litigation such as in the case at bar counsels in favor of a generous fee.”) (Ellipsis and quotation marks omitted)).

i. The law provides that class counsel fees are to be awarded from the common fund created through their efforts.

Under Georgia law, tax refund actions under the Refund Statute, such as this case, are considered common fund cases. *See Barnes v. County of Atlanta*, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006).³ Where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. Similar to this Lawsuit, the *Barnes* case was a class action under the Refund Statute that sought a refund of occupation taxes imposed by the County of Atlanta on attorneys. In that context, the Supreme Court of Georgia explained that:

a person who at his own expense and for the benefit of persons in addition to himself, maintains a successful action for the preservation, protection or creation of a common fund in which others may share with him is entitled to reasonable attorney fees from the fund as a whole.

Id. at 260 (internal citations omitted).⁴

³ *See also Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) at ¶2; *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) at ¶2; *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award at ¶2 (Dec. 10, 2020); *Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of The County of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award at ¶2 (Feb. 23, 2021); *Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award at ¶2 (May 5, 2022); *VTAL Real Estate, LLC v. Mayor and Aldermen of the County of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Service Award at ¶2 (Sept. 15, 2023); *Nixon v. County of Darien*, SUV2023000081, Superior Court of McIntosh County, Order on Attorney's Fees, Costs and Service Award (February 20, 2024); *Robert E. Anderson v. Chatham County*, Civil Action No. SPCV21-01165-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024); *Deer Run Timber, LLC v. Johnson County*, Civil Action No. 2023-CV-0125, Superior Court of Johnson County, Order on Attorney's Fees and Costs and Service Award (February 10, 2025); *Grange Investments, LLC v. County of Port Wentworth*, Civil Action No. SPCV23-00216-KA, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (June 10, 2025); *Steven Schreck v. Brooks County*, Civil Action No. 23-CV-00067, Superior Court of Brooks County, Order on Attorney's Fees and Costs and Service Award (August 18, 2025); *DRT Investments, LLC v. Emanuel County*, Civil Action No. 25CV00072, Superior Court of Emanuel County, Order on Attorney's Fees and Costs and Service Award (November 5, 2025). *Bobby Black v. Garden City*, Civil Action No. SPCV25-01358-ST, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (June 8, 2026).

⁴ *Accord Coleman supra*; *Altamaha Bluff, LLC supra*; *Toledo Manufacturing Co., et al. supra*; *Old Town Trolley Tours of Savannah, Inc. supra*; *Bailey, et al. supra*; and *VTAL supra*.

Further, the United States Supreme Court and the Eleventh Circuit have recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. *See Boeing Co. v. Van Gemert*, 444 U.S. 472, 478 (1980) (“[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney’s fee from the fund as a whole.”). *See also Camden I*, 946 F.2d at 771 (“Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.”). As explained by the United States District Court for the Northern District of Georgia, adequate compensation promotes the availability of counsel for aggrieved persons. *See Lunsford v. Woodforest Nat’l Bank*, 2014 WL 12740375 (N.D. Ga. 2014).

The controlling authority for awarding attorney’s fees in common fund cases in the Eleventh Circuit is *Camden I*.⁵ *See In re Equifax, Inc. Customer Data Security Breach Litigation*, 2020 WL 256132, at *31 (N.D. Ga. Mar. 17, 2020), *aff’d in part, rev’d in part and remanded by In re Equifax, Inc. Customer Data Security Breach Litigation*, 999 F.3d 1247 (11th Cir. 2021). Georgia courts rely on *Camden I* when awarding fees in a common fund case. *See Friedrich v. Fidelity Nat’l Bank*, 247 Ga. App. 704, 545 S.E.2d 107 (2001). In *Camden I*, the Eleventh Circuit held that:

the percentage of the fund approach [as opposed to the lodestar approach] is the better reasoned in a common fund case. Henceforth in this circuit, attorneys’ fees awarded from a common fund shall be based upon a reasonable percentage of the fund established for the benefit of the class.

⁵ Since its enactment in 1966, Georgia courts have read the state class action statute (O.C.G.A. § 9-11-23) to track the Federal Rule 23, and in 2003, O.C.G.A. § 9-11-23 was in fact modified to conform to the federal rule. Thus, Georgia courts rely on federal cases interpreting Federal Rule 23 when interpreting O.C.G.A. § 9-11-23. *See Sta-Power Indus., Inc., v. Avant*, 134 Ga. App. 952-953 (1975) (“Since there are only a few definitive holdings in Georgia on [O.C.G.A. § 9-11-23], we also look to federal law to aid us.”). Similarly, it is appropriate to look to federal law when considering an approval of attorney’s fees and costs in a class action.

Camden I, 949 F.2d at 774. *See also McGaffin, et al. v. Argos USA, LLC*, 2020 WL 3491609, at *8 (S.D. Ga. Jun. 26, 2020) (“In the Eleventh Circuit, the calculation of attorneys’ fees in class actions is done under the percentage method.”); *In re Checking Account Overdraft Litig.*, 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011) ([T]he Eleventh Circuit made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions.”); *accord Barnes*, 275 Ga. App. 385 (awarding a percentage of the common fund as attorneys’ fees in a tax refund case under the Refund Statute).

Thus, the only question before the Court is: what percentage constitutes a reasonable percentage of the fund established for the benefit of the class. A “court has wide discretion to award attorneys’ fees based on its own expertise and judgment because of the [] court’s superior understanding of the litigation and the desirability of avoiding frequent appellate review of what essentially are factual matters.” *Taylor, et al. v. Service Corporation International, et al.*, 2023 WL 2346295 (S.D. Fla. Mar. 3, 2023) (citing *Dikeman v. Progressive Express Ins.*, 312 Fed. Appx. 168, 171 (11th Cir. 2008) (citation and internal punctuation omitted).

ii. Application of the Camden I factors supports the requested fee.

As a general rule, the Eleventh Circuit has provided a set of factors Georgia courts rely on when determining a reasonable percentage to award class action counsel:

1. the time and labor required;
2. the novelty and difficulty of the relevant questions;
3. the skill required to properly carry out the legal services;
4. the preclusion of other employment by the attorney as a result of his acceptance of the case;
5. the customary fee;
6. whether the fee is fixed or contingent;
7. time limitations imposed by the clients or the circumstances;
8. the results obtained, including the amount recovered for the clients;
9. the experience, reputation, and ability of the attorneys;
10. the “undesirability” of the case;
11. the nature and the length of the professional relationship with the clients; and

12. fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974)). Other pertinent factors include “the time required to reach a settlement, whether there are any substantial objections by class members or other parties to the settlement terms or the fees requested by counsel, any non-monetary benefits conferred upon the class by the settlement, and the economics involved in prosecuting a class action.” *Id.* 946 F.2d at 775. Such factors support the award of the requested fee in this case.

1. Achieving settlement required time and labor, precluding Class Counsel from other employment.

The first, fourth, and seventh *Camden I* Factors – the time and labor, preclusion of other employment, and the time limitations imposed – support Class Counsel’s fee request.

Prosecuting and settling the claims in this action demanded considerable time and labor in not only this case but in various other similar cases, making Class Counsel’s fee request reasonable. Specifically, relating to this action specifically, Class Counsel and their staff invested not less than 206.6 hours investigating the refund claims and potential damages, conducting early, informal discovery, including studying the facts and the law and undertaking an extensive analysis and calculation of the damages and refunds potentially owed, issuing numerous Open Records Requests (“**ORRs**”) to the County, and overall thoroughly researching the facts of this Lawsuit. *See* Ex. A at ¶¶11-13, 24-25, 27-30, 32, 44; Affidavit of John B. Manly (the “**Manly Aff.**”) attached hereto as **Exhibit** (“**Ex.**”) “**D**” at ¶11. Class Counsel further devoted time and effort to preparing a comprehensive damage analysis and calculation of the aggregate total refund owed, which was integral to negotiating the Settlement with the County. *Id.* at ¶¶27-29. This information

was essential to Class Counsel’s ability to understand the facts, scope of claims, pertinent evidence, legal and factual arguments, and potential defenses and recovery. *Id.* at ¶¶29.

Moreover, before ever undertaking to file this action, Class Counsel expended significant resources researching and developing the claims and legal theories presented in this action. Significantly, Class Counsel has filed and prosecuted numerous similar tax refund cases, establishing controlling precedent, expanding the relief available in tax refund cases, and otherwise creating persuasive authority which undoubtedly played a substantial role in persuading Defendant to settle this case quickly and fairly. Indeed, Class Counsel, specifically James L. Roberts, IV, was lead counsel for the plaintiffs in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063; and CE14-00750-063, Superior Court of Glynn County, which resulted in the appellate decision at *Glynn County v. Coleman*, 334 Ga. App. 559, 779 S.E.2d 753 (2015), in which the Court of Appeals held that class actions for *ad valorem* tax refunds are permissible under O.C.G.A. § 48-5-380 — establishing precedent that directly supports class action viability in cases like this one. Likewise, Class Counsel represents the plaintiffs in *Chatham County v. Damon and Sebrell E. Smith*, S26A0699, a similar class action tax refund case currently pending before the Supreme Court of Georgia and in which Class Counsel successfully secured a nearly \$30 million verdict. And this is just the tip of the iceberg. Class Counsel has prosecuted or is currently prosecuting over a dozen class action tax refund cases, across which, in 2025 alone, Class Counsel and their staff expended more than 2,485 hours researching, developing, refining, and pursuing the claims and legal theories presented in this action.⁶ See Ex. A, Roberts Aff. at ¶32. Notably, lead counsel

⁶ See, e.g., *Deer Run Timber, LLC v. Johnson County*, Civil Action No. 2023-CV-0125, Superior Court of Johnson County; *Grange Investments, LLC v. County of Port Wentworth*, Civil Action Number SPCV23-00216-KA, Superior Court of Chatham County; *Schreck v. Brooks County*, Civil Action No. 23-00067, Superior Court of Brooks County; *DRT Investments, LLC v. Emanuel County, Georgia*, Civil Action No. 25CV00072, Superior Court of

James L. Roberts, IV, spent over eighty percent (80%) of his time working these cases challenging charges as illegal taxes in 2025. *Id.*

And although Class Counsel was able to reach the Settlement in this Lawsuit more efficiently than in some other cases,⁷ such efficient settlement should not result in a penalty to Class Counsel but rather reflects Class Counsel's experience in handling tax refund matters and is a direct result of Class Counsel's work and experience in similar cases. The fundamental purpose of the percentage-of-the-fund method is precisely "to encourage early settlements by not penalizing efficient counsel." *Checchia v. Bank of America, N.A.*, 2023 WL 6164406 (E.D. Pa. Sept. 21, 2023). Reducing Class Counsel's fee simply because the County chose to settle early "would penalize counsel for obtaining an early settlement and would distort the value of the attorneys' services." *Schwartz v. TXU Corp.*, 2005 WL 3148350, at *7 (N.D. Tex. Nov. 8, 2005). As the Seventh Circuit has explained, "[t]he client cares about the outcome alone," and class counsel's efficiency "should not be used to reduce class counsel's percentage of the fund that their work produced." *In re Synthroid Marketing Litig.*, 264 F.3d 712, 721 (7th Cir. 2001).

Moreover, *Camden I* itself expressly identifies "the time required to reach a settlement" as a pertinent factor in the fee analysis. 946 F.2d at 775. That factor here weighs in Class Counsel's favor: the speed of this settlement was not a product of easy liability, but rather of the County's recognition that it was facing experienced, formidable counsel with an established record of winning class action tax refund cases. Stated simply, Class Counsel, as a result of their extensive experience, knew the work and investigation that was required in order to reach a fair, adequate,

Emanuel County; and *Bobby Black v. Garden City*, Civil Action No. SPCV25-01358-ST, Superior Court of Chatham County.

⁷ See, e.g., *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, *supra* (case pending for six (6) years), and *Coleman v. Glynn County*, *supra* (case pending for seven (7) years).

and reasonable Settlement, knew the issues they faced at every stage in the Lawsuit, and knew the potential refund recovery to be had and the chance of achieving it. This experience, wealth of knowledge, and prior success enabled Class Counsel to convince the County not only that Class Counsel were adequate to the task and willing to do what it took to achieve an excellent result, but that they genuinely understood – for both sides – what the case was worth given the law, facts, and risks. And the resulting benefit to the Settlement Class is obvious – a swift and efficient settlement with greatly reduced expenses, time, and risk. *See In re Domestic Air Transp. Antitrust Litig.*, 148 F.R.D. 297, 352 (N.D. Ga. 1993) (finding counsel’s efforts deserved compensation despite efficient settlement as, absent settlement, even had plaintiffs survived defendants’ motion for summary judgment, the case would have proceeded to an extremely lengthy trial, the expenses incurred by the class would have multiplied and, if plaintiffs prevailed at trial, they faced a certain appeal, requiring years of additional litigation).

Lastly, the significant amount of time Class Counsel invested in this Lawsuit frequently required prioritizing this Lawsuit over other work and/or required turning down new work that would have interfered with the vigorous prosecution of this Lawsuit. *See Ex. A, Roberts Aff.* at ¶45. *See Yates v. Mobile Cnty. Pers. Bd.*, 719 F.2d 1530, 1535 (11th Cir. 1983) (finding that the expenditure of time necessarily had some adverse impact upon the ability of counsel for plaintiff to accept other work, and this factor should raise the amount of the award); *see also Stalcup v. Schlage Lock Co.*, 505 F. Supp. 2d 704, 708 (D. Colo. 2007) (noting that priority of work that delays an attorney’s other work is entitled to a premium). Significantly, as discussed more fully hereinbelow, Class Counsel expended this time and effort without any assurance that it would ever be compensated for its hard work. The amount of time and labor invested by Class Counsel at the

expense of other work (and without assurance of compensation) therefore weighs heavily in favor of the Proposed Class Counsel Fee.

2. The issues involved were novel and difficult and required a high level of skill.

The second, third, ninth, and eleventh *Camden I* Factors – the novelty and difficulty of the issues, the skill, experience, reputation, and ability of Class Counsel, and the nature and length of Class Counsel’s professional relationship with the client – also support approval of Class Counsel’s fee request.

This Lawsuit presents novel and complex questions concerning the taxing power of local governing authorities, the constitutional restrictions on such power, and the ever-confounding distinction between taxes, fees, and assessments. Specifically, Named Plaintiffs argue that the County’s Fire Fee is in actuality a tax on real property, not a fee, and as it is not assessed at *ad valorem*, is illegal. *See* Complaint, generally. The law in this area is not at all settled but rather has been and continues to be litigated extensively, requiring attorneys prosecuting cases involving such area of the law, particularly tax refund cases, be intimately familiar with nearly two (2) centuries of case law attempting to distinguish between taxes, fees, and assessments, as well as multiple revisions to the Georgia Constitution and the impact of such revisions on the taxing power of Georgia counties and municipalities. *See* Ex. A at ¶43. Additionally, bringing such cases requires counsel to acquire, analyze, and comprehend large amounts of tax data, including taxpayer rolls, tax digests, and annual budgets, and understand the permitted uses of and regulations on various local government funding measures. *Id.*

Class Counsel possess this necessary knowledge. Class Counsel have extensive experience in tax law and tax refund matters as well as experience with complex litigation and are presently

prosecuting and have previously prosecuted several tax refund cases contesting the illegality of taxes labeled as “fees”. *Id.* at ¶32.⁸ Notably, as discussed hereinabove, Class Counsel served as lead counsel in *Glynn County v. Coleman*, 334 Ga. App. 559, 779 S.E.2d 753 (2015), and helped create significant, valuable, and highly pertinent precedent opening the courtroom doors to cases like this Lawsuit. *Id.* And as also mentioned previously, Class Counsel’s case *Chatham County v. Damon and Sebrell E. Smith*, S26A0699, a case resulting in a nearly \$30 million verdict in favor of the class, is currently pending before the Supreme Court of Georgia and exemplifies the novelty and difficulty of the issues involved in this case as it raises questions fundamental to this case — whether Fire Fees such as those involved here are taxes and whether the Constitution requires taxation of real property be *ad valorem*. *Id.* at ¶33. A ruling in *Chatham County* is expected later this year and should either of the questions presented therein be answered in the negative, Named Plaintiff’s position in this case would suffer a significant blow and potentially result in a decision favorable to the County should it later file a dispositive motion. *Id.* The issues involved in this case are therefore not only novel and difficult but also created significant risk for Class Counsel, including the grant of a motion to dismiss or summary judgment in favor of the County or denial of class certification. *Id.*

Despite the novelty and difficulty of the issues herein and the looming decision in *Chatham County*, the County nevertheless recognized early that settlement was in its best interest. This can only be attributed to Class Counsel’s reputation, extensive experience, and track record, a factor justifying the fee request. *See In re Sunbeam Sec. Litig.*, 176 F. Supp. 2d 1323, 1336 (S.D. Fla. 2001) (courts assess the quality of representation in part by examining whether counsel are

⁸ See FN5, *supra*.

recognized as leading practitioners in the relevant field of litigation); *In Re: Checking Account Overdraft Litigation*, 2020 WL 4586398, at *19 (“In the private marketplace, counsel of exceptional skill commands a significant premium. So too should it be [for class actions].”).

Additionally, in evaluating the quality of representation by Class Counsel, the Court should also consider the quality of opposing counsel. *See Camden I*, 946 F.2d 772 n.3. *See also Equifax*, 2020 WL 256132, at *33. Throughout this litigation, the County was well-represented by James P. Gerard and Patricia T. Paul of Oliver Maner LLP. *See Ex. A, Roberts Aff.* at ¶44. They were worthy, highly competent, and professional adversaries and had enormous resources and experience to draw from in defending this action. *Id.*; *see also Walco Invs. v. Thenen*, 975 F. Supp. 1468, 1472 (S.D. Fla. 1997) (stating that “[g]iven the quality of defense counsel from prominent national law firms, the Court is not confident that attorneys of lesser aptitude could have achieved similar results”)); *Warner Commc’ns. Secs. Litig.*, 618 F. Supp. 735, 749 (S.D.N.Y. 1985) (“The quality of opposing counsel is also important in evaluating the quality of plaintiffs’ counsels’ work.”); *In re WorldCom, Inc. Secs. Litig.*, 388 F. Supp. 2d 319, 357-58 (S.D.N.Y. 2005) (finding counsel “obtained remarkable settlements for the Class while facing formidable opposing counsel”). The County, through its counsel, mounted a vigorous defense, including differentiating the fee structure at issue from other cases litigated. *Id.* at ¶35. The Judgment was only reached after extensive negotiations concerning the parameters and provisions of a fair, reasonable, and adequate settlement. *Id.* The highly skilled defense counsel faced by Class Counsel therefore likewise weighs in favor of approval of the fee request.

3. Class Counsel achieved an excellent result for the class.

The eighth *Camden I* Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel and supports the proposed

fee. *See Allapattah Servs., Inc. v. Exxon Corp.*, 454 F. Supp. 2d 1185 (S.D. Fla. 2006). As one court explained, in common fund cases “the monetary amount of the victory is often the true measure of [counsel’s] success.” *Swedish Hosp. Corp. v. Shalala*, 1 F.3d 1261, 1269 (D.C. Cir. 1993). Additionally, the Advisory Committee notes to Federal Rule of Civil Procedure 23 state that there are no “rigid limits” on attorney’s fees but “the relief actually delivered to the Class can be a significant factor in determining the appropriate award.” Fed. R. Civ. P. 23 Advisory Comm.’s Note 2018 amend.

Here, the result obtained provides for the recovery of illegal taxes levied and collected based on the County’s failure to comply with the Georgia Constitution and Georgia law. The direct benefits to the Class Members include the creation of a cash fund (*i.e.*, the Aggregate Refund Fund) in the amount of \$500,000.00. *See* Ex. B, §C. Under the terms of the Judgment, each Qualified Class Member (as defined in the Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 26% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the Judgment). *Id.* at §J. This is called the “Pro-Rata Tax Refund.” *Id. See Creed v. Benco Dental Supply Co.*, No. 3:12-CV-01571, 2013 WL 5276109, at *4 (M.D. Pa. Sept. 27, 2013) (“Settling for close to the amount of full liability represents a respectable victory for the class members...”); *accord Barnes*, 281 Ga. at 260 (upholding the use of the common fund doctrine as a matter of policy on the grounds that allowing class members to obtain the benefit of a lawsuit without contributing to its cost are unjustly enriched at the successful litigant’s expense). Notably, however, courts regularly find settlements to be fair even where “[p]laintiffs have not received the optimal relief.” *Warren v. County of Tampa*, 693 F. Supp. 1051, 1059 (M.D. Fla.1988). *See also Int’l Brotherhood of Elec. Workers Local 697 Pension Fund v.*

Int'l Game Tech., Inc., 2012 WL 5199742, at *3 (D. Nev. Oct. 19, 2012) (approving \$12.5 million settlement representing 3.5% of damages).

Furthermore, although the monetary benefit of the Aggregate Refund Fund alone justifies Class Counsel's attorney's fees, in evaluating the total value of the Settlement for purposes of the proposed Fee award, the Court should consider not only the monetary relief obtained but also the non-monetary benefits conferred upon the Class. *See Poertner v. Gillette Co.*, 618 Fed. Appx. 624, 628 (11th Cir. 2015) (per curiam), *cert. denied sub nom. Frank v. Poertner*, 136 S. Ct. 1453, 194 L. Ed. 2d 575 (2016) (courts may consider the non-monetary relief provided to the class as "part of the settlement pie"); *see also, generally, Ingram v. Coca-Cola Co.*, 200 F.R.D. 685, 689 (N.D. Ga. 2001) (approving settlement where "the programmatic relief" in addition to monetary relief was significant). Specifically, when determining the total value of a class action settlement for purposes of calculating the attorneys' fee award, "courts usually consider not only the compensatory relief, but also the economic value of any prospective injunctive relief obtained for the class." *Pinto v. Princess Cruise Lines, Ltd.*, 513 F. Supp. 2d 1334, 1342–43 (S.D. Fla. 2007). Courts have consistently recognized this principle. *See, e.g., Staton v. Boeing Co.*, 327 F.3d 938, 974 (9th Cir. 2003) ("[C]ourts should consider the value of the injunctive relief obtained as a relevant circumstance in determining what percentage of the common fund class counsel should receive as attorneys' fees"); *Sheppard v. Consol. Edison Co. of New York, Inc.*, 2002 WL 2003206, at *7 (E.D.N.Y. Aug. 1, 2002) (in valuing total settlement for percentage-based fee award, court included both the cash recovery and "an estimated \$5 million in non-monetary, injunctive relief"); *Steiner v. Williams*, 2001 WL 604035, at *4 (S.D.N.Y. May 31, 2001) ("Although the settlement in this action did not involve the payment of money by the defendants, counsel may nonetheless recover a fee if the settlement conferred a substantial non-monetary benefit.").

In this case, the Judgment confers significant non-monetary benefits on the Class beyond the Aggregate Refund Fund by permanently enjoining the County from assessing and collecting its so-called Fire Protection Fee and putting the County on notice that charges of this nature, no matter the nomenclature used to describe them, violate the Georgia Constitution, thereby deterring similar future charges and protecting the Settlement Class Members and all similarly situated property owners from continued assessment of illegal taxes going forward. *Id.* at §B. This prospective benefit, while not reducible to a dollar figure in the Judgment, is a substantial and real benefit to the Class and to the public interest, and it should be considered by the Court in evaluating the overall value of the result obtained by Class Counsel. *See Faught v. Am. Home Shield Corp.*, 668 F.3d 1233, 1243-44 (11th Cir. 2011) (portion of attorney fee properly allocated to compensation for “non-monetary benefits [counsel] achieved for the class - like company-wide policy changes...”).

Considering both the monetary and non-monetary benefits conferred upon the Class, the outcome in the Judgment is truly an excellent result for the Settlement Class Members and weighs strongly in favor of awarding the Proposed Class Counsel Fee. *See Williams v. Naples Hotel Grp., LLC*, No. 6:18-cv-422-Orl-37DCI, 2019 WL 3804930, at *4 (M.D. Fla. July 29, 2019) (“The result achieved is a major factor in making a fee award.”).

4. The claims presented serious risk.

The tenth *Camden I* Factor –the “undesirability” of the case – similarly supports approval of Class Counsel’s fee request. Certainly, the Settlement is exceptional in light of the combined litigation risks summarized above in Section III(A)(ii)(2). Consideration of the “litigation risks” factor under *Camden I* recognizes that counsel should be rewarded for taking on a case from which other law firms shied away. *Lunsford v. Woodforest Nat’l Bank*, 2014 U.S. Dist. LEXIS 200716,

at *41 (citing *Sunbeam*, 176 F. Supp. 2d at 1336). Many lawyers avoid the type of case involved here due to its complexity and because it involves a high number of class members who have only low individual damage amounts. This is enveloped by the term “undesirable.” *Id.*

Further, the relevant risks and overall “undesirability” of the Lawsuit must be evaluated from the standpoint of Class Counsel at the time they commenced the suit — not retroactively, with the benefit of hindsight. *George v. Acad. Mortgage Corp.*, 369 F. Supp. 3d 1356, 1380 (N.D. Ga. 2019) (“[t]he point at which plaintiffs settle with defendants...is simply not relevant to determining the risks incurred by their counsel in agreeing to represent them”) (citation omitted); *Cullen v. Whitman Med. Corp.*, 197 F.R.D. 136, 150 (E.D. Pa. 2000) (expediency is not a factor “that the district court should rely upon to reduce a percentage-of-recovery attorney fee award to class counsel in a common fund class action; to utilize such a factor would penalize efficient counsel, encourage costly litigation, and potentially discourage able lawyers from taking such cases”). Prosecuting this action carried risks from the outset. It was questionable whether the tax vs. fee analysis necessary to the claims would fall in favor of the Class, whether, even if a tax, the County’s Fire Fee would be deemed illegal in light of the questions currently on appeal in *Chatham County*, and whether a ruling in favor of the Class would ultimately withstand appellate review. *See* Ex. A, Roberts Aff. at ¶33 The County mounted vigorous defenses to these claims, denying any and all liability. *Id.* at ¶35. And certification of the large class could be denied for a variety of reasons. *Id.* at ¶33. The risk and undesirability of the case consequently weigh in favor of the proposed fee award.

5. Class Counsel assumed considerable risk taking this action on a pure contingency fee basis.

The sixth *Camden I* Factor –whether the fee is contingent– supports Class Counsel’s fee request. In undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. *See* Ex. A, Roberts Aff. at ¶23. That risk warrants an appropriate Class Counsel fee. Indeed, as the District Court for the Northern District of Georgia recently explained, “[a] contingency fee arrangement often justifies an increase in the award of attorneys’ fees. A large award is justified because if the case is lost a lawyer realizes no return for investing time and money in the case.” *Equifax*, 2020 WL 256132, at *33 (internal quotations and citation omitted). *See also Lunsford v. Woodforest Nat’l Bank*, 2014 U.S. Dist. LEXIS 200716, at *14 (“a contingency fee arrangement often justifies an increase in the award of attorney’s fees.”) (Internal citations omitted); *In re Continental III. Sec. Litig.*, 962 F.2d 566 (7th Cir. 1992) (holding that when a common fund case has been prosecuted on a contingent fee basis, plaintiffs’ counsel must be adequately compensated for risk of non-payment). “Lawyers who are to be compensated only in the event of victory expect and are entitled to be paid more when successful than those who are assured of compensation regardless of result.” *Jones v. Diamond*, 636 F.2d 1364, 1382 (5th Cir. 1981) overruled on other grounds by *International Woodworkers of America, et al. v. Champion Intentional Corp.*, 790 F.2d 1174 (5th Cir. 1986). This is so because of the risk that after investing a substantial number of hours class counsel may receive no compensation whatsoever. Furthermore, the risks of contingent litigation are highlighted by cases lost after thousands of hours were invested in successfully opposing motions to dismiss and pursuing discovery. “Precedent is replete with situations in which attorneys representing a class have devoted substantial resources in terms of time and advanced costs yet

have lost the case despite their advocacy.” *In re Xcel Energy, Inc. Sec., Derivative & ERISA Litig.*, 364 F. Supp. 2d 980, 994 (D. Minn. 2005).

Public policy concerns also support the requested fee. Class Counsel’s prosecution of this Lawsuit not only vindicates the current Class Members’ individual refund claims now but further ensures the continued availability of experienced and capable counsel to represent classes of plaintiffs who hold valid but small individual claims. *See* Ex. A, Roberts Aff. at ¶36. In this regard, the United States District Court for the Northern District of Georgia recognized:

Generally, the contingency retainment must be promoted to assure representation when a person could not otherwise afford the services of a lawyer...A contingency fee arrangement often justifies an increase in the award of attorney’s fees. This rule helps assure that the contingency fee arrangement endures. If this “bonus” methodology did not exist, very few lawyers could take on the representation of a class client given the investment of substantial time, effort, and money, especially in light of the risks of recovering nothing.

George v. Academy Mortg. Corp., 369 F. Supp. 3d 1356, 1373-74 (N.D. Ga. 2019). The District Court for the Southern District of Florida also explicitly recognized in a recent class action lawsuit that “[g]iven the positive societal benefits to be gained from attorneys’ willingness to undertake this kind of difficult and risky, yet important, work, such decisions must be properly incentivized.” *In Re: Checking Account Overdraft Litigation*, 2020 WL 4586398, at *20 (S.D. Fla. Aug. 10, 2020).

Class Counsel faced numerous risks throughout the pendency of this Lawsuit including the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Yet, despite Class Counsel’s efforts in litigating this Lawsuit, Class Counsel remains uncompensated for the time invested and uncompensated for the expenses advanced on behalf of the Class. Thus, there can be no doubt that this Lawsuit entailed a substantial risk of nonpayment for Class Counsel and involved difficult issues. The assumption

of this risk and investment by Class Counsel without assurance of payment weighs heavily in favor of the Proposed Class Counsel Fee.

6. The requested fee comports with fees awarded in similar cases.

The fifth and twelfth *Camden I* Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request as the fee sought here is in line with fees typically awarded in similar cases. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” *Camden I*, 946 F.2d at 774. *See also Equifax*, 2020 WL 256132, at *31 (confirming *Camden I* does not require any particular percentage). However, the *Camden I* Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” *Camden I*, 946 F.2d at 774-75 (internal citations omitted). In other words, the Court could award as much as 50% of the Aggregate Refund Fund as fees. Class Counsel, however, is seeking an award of fees that is much less than this upper limit.

While the Eleventh Circuit set the upper limit at 50% for common fund cases, the Georgia Supreme Court established what should be considered a floor of 33.3% for class counsel fees in the particular context of a tax refund class action under the Refund Statute. *See e.g., Barnes, et al v. County of Atlanta*, 275 Ga. App. 385, 620 S.E.2d 846 (2005), rev’d on other grounds, *Barnes*, 281 Ga. 256 (2006) (awarding 33.3%). Notably, however, this fee was set in a case that started more than twenty years ago in 1999 when 33.3% was the customary contingency percentage. *See e.g., Gaskill v. Gordon*, 942 F. Supp. 382, 387-88 (N.D. Ill. 1996), *aff’d*, 160 F.3d 361 (7th Cir. 1998) (finding that 33% is the norm but still awarding 38% of settlement fund). Today, 40% is the

customary contingency percentage in standard contingency cases while 50% is the customary contingency fee for tax refund and tax appeal cases. *See* Ex. A, Roberts Aff. at ¶¶38-39.

Here, the Proposed Class Counsel Fee, which is 40% of the Aggregate Refund Fund, falls within the range of reasonable fee awards for both class actions and in the market generally. Significantly, courts ruling on class action fee petitions have held that “[t]he percentage method of awarding fees [*i.e.*, fees in common fund cases] in class actions is consistent with, and is intended to mirror, practice in the private marketplace where attorneys typically negotiate percentage fee arrangements with their clients.” *Pinto v. Princess Cruise Lines, Ltd d/b/a Princess Cruises*, 513 F. Supp. 2d 1334, 1340 (S.D. Fla. 2007).

In fact, the fees sought in this action are the exact percentage that was awarded in (1) *Coleman, supra*; (2) *Altamaha Bluff, LLC, et al., supra*, (3) *Toledo Manufacturing Co., et al. supra*; (4) *Old Town Trolley Tours of Savannah, Inc. supra*; (5) *Bailey, supra*; (6) *VTAL, supra*; (7) *Anderson, supra*; (8) *Deer Run Timber, LLC, supra*; (9) *Grange Investments, LLC, supra*; (10) *Steven Schreck, supra*; (11) *DRT Investments, LLC, supra*; (12) *Nixon supra*; (13) *Bobby Black, supra*. Copies of the orders awarding fees and expenses in each case are attached as Exhibit C.

All thirteen (13) cases were class action refund cases. Finally, class counsel fees of 40% or more of a common fund are routinely approved by Courts across the Country. *See, e.g. In re Ampicillin Antitrust Litig.*, 526 F. Supp. 494, 498 (D.D.C. 1981) (45% of the common fund); *Beech Cinema, Inc. v. Twentieth-Century Fox Film Corp.*, 480 F. Supp. 1195, 1199 (S.D.N.Y. 1979), *aff’d*, 622 F.2d 1106 (2d Cir. 1980) (approximately 53% of the common fund); *Zinman v. Avemco Corp.*, 1978 WL 5686 (E.D. Pa. Jan. 18, 1978) (50%); *Howes v. Atkins*, 668 F. Supp. 1021 (E.D. Ky. 1987) (40% of the common fund). The record here leaves no doubt that the Proposed Class

Counsel Fee is appropriate and comports with attorney's fees awarded in similar cases and, accordingly, this factor favors the proposed fee award.

iii. The expense request is appropriate.

Class Counsel requests approval of reimbursement from the Aggregate Refund Fund of litigation costs and expenses advanced by Class Counsel at Roberts Tate, LLC and Manly Shipley, LLP in the amount of \$23,194.56. *See* Ex. A, Roberts Aff. at ¶46; Ex. D, Manly Aff. at ¶13. This sum corresponds to certain actual out-of-pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. *Id.* Documentation supporting the fees incurred is attached as Exhibit "1" to the Roberts Affidavit and the Manly Affidavit.

Under the common fund doctrine, class counsel is entitled to reimbursement of all reasonable out of pocket litigation expenses and costs in the prosecution of claims and in obtaining settlement. "Expense awards are customary when litigants have created a common settlement fund for the benefit of a class." *In re F & M Distributors, Inc. Sec. Litig.*, 1999 U.S. Dist. LEXIS 11090, at *20 (E.D. Mich. June 29, 1999) (approving reimbursement of \$584,951.20 in expenses). Courts have found that when class counsel has advanced litigation expenses on behalf of the class and has necessarily lost the use of that money, the expenses are considered reasonable and necessary. *See George*, 369 F.Supp.3d at 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary" (*citing McLendon v. PSC Recovery Sys.*, No. 1:06-CV-1770-CAP, 2009 WL 10668635, at *3 (N.D. Ga. June 2, 2009))). Here, Class Counsel has lost the use of the advanced litigation costs.

In order to determine if the expenses are compensable in a common fund case, the court considers whether the particular costs are the type routinely billed by attorneys to paying clients

in similar cases. *See Cardizem*, 218 F.R.D. at 535. The litigation costs sought in this Lawsuit by Class Counsel are the type routinely charged by Roberts Tate, LLC and Manly Shipley, LLP to their hourly fee-paying clients. *See* Ex. A, Roberts Aff. at ¶46; Ex. D, Manly Aff. at ¶13. Accordingly, the Court should award Class Counsel reimbursement of Class Counsel's costs and expenses in the amount of \$23,194.56 *Id.*⁹

B. The Court should approve payment to the Class Representative.

Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. Indeed, several Georgia Superior Courts have awarded service awards in class actions amounting to roughly 2-3% of the Aggregate Refund Fund:

- \$350,000.00 or 2% awarded in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019);
- \$40,000.00 or 2.3% awarded in *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020);
- \$40,000.00 or 3.07% awarded in *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020);
- \$55,000.00 or 2% awarded in *Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of The County of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021);
- \$25,000.00 or 2.5% awarded in *Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022);

⁹ Class Counsel reserves the right to supplement the amount of fees incurred between now and when the Court considers the Parties' Joint Motion and Supporting Memorandum of Law for Final Approval of Class Action Settlement.

- \$87,500.00 or 2.5% awarded in *VTAL Real Estate, LLC v. Mayor and Aldermen of the County of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Service Award (Sept. 15, 2023);
- \$18,750 or 2.5% awarded in *Robert E. Anderson v. Chatham County*, Civil Action No. SPCV21-04465-CO, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024);
- \$2,500 or 2.5% awarded in *Deer Run Timber, LLC v. Johnson County*, Civil Action No. 2023-CV-0125 Order on Attorney's Fees and Costs and Service Award (Feb. 10, 2025);
- \$47,500 or 2.5% awarded in *Grange Investments, LLC v. County of Port Wentworth*, Civil Action No. SPCV23-00216-KA, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (June 10, 2025);
- \$25,000 or 2.5% awarded in *Steven Schreck v. Brooks County*, Civil Action No. 23-CV-00067, Superior Court of Brooks County Order on Attorney's Fees and Costs and Service Award (August 18, 2025); and
- \$16,250 or 2.5% awarded in *DRT Investments, LLC v. Emanuel County*, Civil Action No. 25CV00072, Superior Court of Emanuel County, Order on Attorney's Fees and Costs and Service Award (November 5, 2025).
- \$35,000 or 2.5% awarded in *Bobby Black v. Garden City*, Civil Action No. SPCV25-01358-ST, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (June 8, 2026).

See Exhibit C.

Here, the Class Representative was active in this Lawsuit and provided invaluable assistance to counsel by, among other things, locating relevant documents, participating in conferences with Class Counsel and remaining ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. In doing so, the Named Plaintiff was integral to forming the theory in this Lawsuit and reaching the Judgment. See Ex. A, Roberts Aff. at ¶¶21. It took the filing and prosecution of this Lawsuit for the County to refund Named Plaintiff and Class Members the illegally assessed and collected taxes in the form of Fire Fees from September 6, 2024, to the present. Class Representative therefore requests a service payment in the total amount of

\$12,500.00 (the “**Service Payment**”). The Service Payment represents 2.5% of the Aggregate Refund Fund. *Id.* at ¶22.

The Court should find that the Class Representative deserves to be compensated for its efforts on behalf of the Class Members. The magnitude of the relief that the Class Representative obtained on behalf of the Class alone justifies its requested service payment.

IV. CONCLUSION

For the reasons set forth herein, Class Counsel requests that the Court grant its Application for Attorney’s Fees, Reimbursement of Expenses, and Service Award as reasonable under all applicable circumstances and factors and order such fees, expenses, and award be promptly paid within ten (10) days following the County’s first payment of the agreed upon settlement amount into the Aggregate Refund Fund.

Respectfully submitted this 28th day of July, 2026.

ROBERTS TATE, LLC

/s/ James L. Roberts, IV
James L. Roberts IV
Georgia Bar No. 608580
jroberts@robertstate.com
V. Aidan Farris
Georgia Bar No. 581756
afarris@robertstate.com

2487 Demere Road, Suite 400
P.O. Box 21828
St. Simons Island, GA 31522
Attorneys for Named Plaintiff

MANLY SHIPLEY, LLP

/s/ John B. Manly
JOHN B. MANLY
Georgia Bar No. 194011
JAMES E. SHIPLEY, JR.
Georgia Bar No. 116508

Post Office Box 10840
Savannah, Georgia 31412
T: (912) 495-5360
F: (844) 362-4952
john@manlyshipley.com
jim@manlyshipley.com
Attorneys for Named Plaintiff

CERTIFICATE OF SERVICE

I hereby certify that this day I have electronically filed the within and foregoing Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative and Memorandum of Law in Support with the Clerk of Court using the Odyssey e-file system, which will automatically send electronic mail notification to counsel of record as follows:

James P. Gerard, Esq.
Oliver Maner, LLP
218 W. State Street
Post Office Box 10186
Savannah, Georgia 31412
jgerard@olivermaner.com

This 28th day of July, 2026.

ROBERTS TATE, LLC

/s/ James L. Roberts, IV
JAMES L. ROBERTS, IV
Georgia Bar No. 608580
Attorney for Named Plaintiff

Exhibit "A"

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

GARDNER RENTALS, LLC

Plaintiff,

v.

LONG COUNTY, GEORGIA,

Defendant.

CIVIL ACTION NO. SUV2026000009

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 Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative with Memorandum of Law in Support (the "**Motion**") in the above referenced class action (the "**Lawsuit**").

Introduction and Background

3.

I am a founding member and partner in the law firm of Roberts Tate, LLC. Roberts Tate, LLC is Class Counsel to Plaintiff Gardner Rentals, LLC (“**Named Plaintiff**”) and the Class in the Lawsuit. I am the primary and supervising attorney in this Lawsuit.

4.

I am an experienced litigator, and I am intimately familiar with this Lawsuit.

5.

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

6.

As part of my practice, I litigate large class action cases, and in addition to serving as Class Counsel in this Lawsuit, I have served as class counsel in numerous class and collective action cases including, but not limited to, the following: *Vanover et al v. West Telemarketing*, Southern District of Georgia, 2:06CV00098; *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, 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; *Nixon v. City of Darien*, SUV2023000081, Superior Court of McIntosh County; *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; *Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County; *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; *Anderson v. Chatham County*, Superior Court of Chatham County, Civil Action No. SPCV No. 21-01165-CO.; and *Deer Run Timber, LLC v. Johnson County*, Superior Court of Johnson County, Civil Action No. 2023-CV-0125; *Grange Investments, LLC v. City of Port Wentworth*, Superior Court of Chatham County Civil Action No. SPCV23-00216-KA; *Steven Schreck v. Brooks County*, Superior Court of Brooks County, Civil Action No. 23-CV-00067; *DRT Investments, LLC v. Emanuel County*, Superior Court of Emanuel County, Civil Action No. 25CV00072; *Bobby Black v. Garden City*, Superior Court of Chatham County, Civil Action No. SPCV25-01358-ST.

7.

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 served on the Board of Governors of the State Bar of Georgia, am a past President of the Glynn County Bar Association, and am rated "Preeminent", the highest legal rating available from the leading legal rating service, Martindale Hubbell. I was named a Rising Star in 2006, 2009-2011, and 2014-2016 and a Super Lawyer for 2017-2026 by Super Lawyers Magazine.

8.

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.

9.

I am lead counsel for Named Plaintiff and the Class.

The Lawsuit

10.

Named Plaintiff retained Roberts Tate, LLC and agreed to be a class representative in this Lawsuit against Defendant Long County, Georgia (the “**County**” or “**Defendant**”) to recover refunds on behalf of itself and similarly situated taxpayers for illegal taxes levied and assessed in the form of fire fees (the “**Fire Fees**”) from September 6, 2024 to the present. This Lawsuit is a refund class action and alleges that the County failed to comply with the Georgia Constitution and the Georgia law in assessing and levying Fire Fees.

11.

Our firm conducted early, informal discovery including investigation of facts, the law and extensive analysis and calculation of refunds potentially owed. Our firm issued numerous Open Records Requests (“**ORRs**”) to the County for documents.

12.

From the documents provided pursuant to the ORRs and the informal discovery provided by the County, we thoroughly researched the facts of this Lawsuit.

13.

The early, informal discovery and the research of the legal basis for this Lawsuit was conducted prior to filing the Complaint and before conducting settlement discussions with the County.

14.

The Parties conducted numerous settlement negotiation discussions over several weeks.

15.

Ultimately, the parties were able to reach a settlement (the “**Settlement**”). The Settlement is memorialized in the Parties’ proposed Order and Judgment submitted to the Court as an exhibit to Plaintiff’s Unopposed Motion and Supporting Memorandum of Law for Preliminary Approval of Class Action Settlement (the “**Judgment**”).

16.

On July 9, 2026, Named Plaintiff filed an Unopposed Motion and Supporting Memorandum of Law for Preliminary Approval of Class Action Settlement, Preliminary Certification of Settlement Classes, Approval of Notice Program and to Schedule Final Approval Hearing. The Court entered the Preliminary Approval Order dated July 13, 2026.

Summary of the Judgment

17.

The Judgment was negotiated at arm’s length without collusion.

18.

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

19.

The terms of the Settlement (which still must be approved by the Court at a Final Approval Hearing as set forth in the Preliminary Approval Order dated July 13, 2026) are set forth in the Judgment. The Settlement covers refunds for taxes paid in the form of Fire Fees from September 6, 2024, to the present.

20.

The Aggregate Refund Fund provides for an immediate cash benefit for the Class Members as set forth in the Judgment.

Service Award to Class Representative

21.

As class representative, Named Plaintiff was active in this Lawsuit and has provided invaluable assistance to counsel by, among other things, locating relevant documents, participating in conferences with Class Counsel, and remaining ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. In doing so, the Named Plaintiff was integral to forming the theory in this Lawsuit and reaching the Judgment.

22.

Class Representative requests a service payment in the amount of \$12,500.00 which represents 2.5% of the Aggregate Refund Fund.

Attorney's Fees

23.

In undertaking to prosecute this complex case entirely on a contingent fee basis, Class Counsel assumed a significant risk of nonpayment or underpayment. Despite our effort in litigating this Lawsuit, we remain completely uncompensated for the time invested and expenses advanced in this Lawsuit.

24.

We spent a substantial number of hours investigating the refund claims based on the County's failure to comply with the law in levying taxes in the form of Fire Fees.

25.

The proposed class exceeds 6,956 members for each of the tax years at issue. For many of these taxpayers we reviewed property tax record cards, tax bills, and detailed County documents identifying the payers of the Fire Fee.

26.

All of this information was essential to our ability to understand the facts, scope of the refund claims, and the amount of potential refunds owed to the Class.

27.

We expended significant resources researching and developing the legal theories and claims presented in the Complaint and the damages analysis that ultimately led to the proposed settlement.

28.

Additionally, we devoted time and effort to preparing a comprehensive damage analysis and calculation of the aggregate total refund owed.

29.

The comprehensive damage analysis and calculation of the aggregate total refund owed was integral to negotiating the Judgment with the County.

30.

The legal issues have been thoroughly researched, and I have briefed and argued similar issues in other class action matters. I am very familiar with the statutory requirements for refund matters under the Refund Statute.

31.

The time and resources we devoted to prosecuting and settling this Lawsuit and result obtained readily justify the requested fee. Each of the above-described efforts taken was essential to achieving the Judgment and the excellent results for the Class.

32.

Moreover, before ever undertaking to file this action, we expended significant resources researching and developing the claims and legal theories presented in this action. Significantly, we have filed and prosecuted numerous similar tax refund cases, established controlling precedent, expanded the relief available in tax refund cases, and otherwise created persuasive authority which undoubtedly played a substantial role in persuading the County to settle this case quickly and fairly. Notably, I was lead counsel for the plaintiffs in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063; and CE14-00750-063, Superior Court of Glynn County, which resulted in the appellate decision at *Glynn County v. Coleman*, 334 Ga. App. 559, 779 S.E.2d 753 (2015), in which the Court of Appeals held that class actions for *ad valorem* tax refunds are permissible under O.C.G.A. § 48-5-380 — establishing precedent that directly supports class action viability in cases like this one. Likewise, we represent the plaintiffs in *Chatham County v. Damon and Sebrell E. Smith*, S26A0699, a similar class action tax refund case currently pending before the Supreme Court of Georgia and in which we successfully secured a nearly \$30 million verdict. And this is just the tip of the iceberg. We have prosecuted or are currently prosecuting over a dozen class action tax refund cases which in 2025 alone we expended more than 2,485 hours researching, developing, and arguing the claims and legal theories presented in this action. In fact, I spent over eighty percent (80%) of my time working these cases challenging charges as illegal taxes in 2025.

33.

Prosecuting this action carried risks from the outset due to its size and the novelty and difficulty of the issues. Indeed, the aforementioned case currently on appeal before the Supreme Court of Georgia, *Chatham County v. Damon and Sebrell E. Smith*, S26A0699, exemplifies the novelty and difficulty of the issues involved in this case as it raises questions fundamental to this

case — whether Fire Fees such as those involved here are taxes and whether the Constitution requires taxation of real property be *ad valorem*. A ruling in Chatham County is expected later this year and should either of the questions presented therein be answered in the negative, Named Plaintiff's position in this case would suffer a significant blow and potentially result in a decision favorable to the County should it later file a dispositive motion. The issues involved in this case are therefore not only novel and difficult but also created significant risk for Class Counsel. It was questionable whether the class would be certified, whether the tax vs. fee analysis necessary to the claims would fall in favor of the Class, whether, even if a tax, the County's Fire Fee would be deemed illegal in light of the questions currently on appeal in *Chatham County*, and whether a ruling in favor of the Class would ultimately withstand appellate review.

34.

The County is represented by extremely capable counsel, including James P. Gerard, Esquire, and Patricia T. Paul, Esquire of Oliver Maner, LLP. The County's attorneys were worthy, highly competent, and professional adversaries and had enormous resources and experience to draw from in defending this action.

35.

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

36.

Ensuring the continued availability of experienced and capable counsel to represent classes of plaintiffs holding valid but small individual claims also supports the requested fee.

37.

Class Counsel requests the payment of \$200,000.00 which represents 40% of the Aggregate Refund Fund.

38.

When analyzing the 40% in fees sought in relation to the Aggregate Refund Fund, the percentage falls below the standard contingency fee arrangement for tax refunds and tax appeal matters throughout Georgia.

39.

Based on my extensive experience in handling tax refund cases throughout Georgia, the typical contingency agreement is for 50% of the refund obtained in individual tax refund cases and 50% of the tax savings in tax appeal cases.

40.

Moreover, approval of Class Counsel's 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace where contingent fee arrangements of 40% of the recovery are typical.

41.

I have personal knowledge of and I am very familiar with the work performed and hours expended by the attorneys and the paralegals in connection with this Lawsuit.

42.

All of the work performed by all the attorneys and the paralegals in this Lawsuit was at my direction and under my direct supervision. I directed, assisted, reviewed, edited, finalized, and approved all work performed by all attorneys and paralegals in connection with this Lawsuit.

43.

Litigation in lawsuits such as these requires counsel highly trained in class action law and procedure as well as specialized knowledge of tax refunds and tax law. The law in this area is not at all settled but rather has been and continues to be litigated extensively, requiring attorneys prosecuting cases involving such area of the law, particularly tax refund cases, be intimately familiar with nearly two (2) centuries of case law attempting to distinguish between taxes, fees, and assessments, as well as multiple revisions to the Georgia Constitution and the impact of such revisions on the taxing power of Georgia counties and municipalities. Additionally, bringing such cases requires counsel to acquire, analyze, and comprehend large amounts of tax data, including taxpayer rolls, tax digests, and annual budgets, and understand the permitted uses of and regulations on various local government funding measures.

44.

So far, the total number of attorney hours spent on this Lawsuit by Roberts Tate, LLC is not less than 108.10 and the total number of paralegal hours spent on this Lawsuit is not less than 53.5 for a total of not less than 161.60 hours.

45.

All of the work necessitated by this Lawsuit diverted time and resources from other matters and frequently required the prioritizing of this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

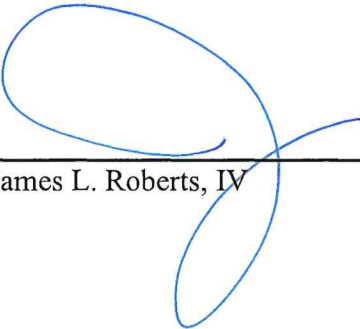
Advanced Litigation Expenses

46.

Class Counsel's request for approval of reimbursement from the Aggregate Refund Fund of \$23,194.56 in litigation costs and expenses advanced by Roberts Tate, LLC and Manly Shipley,

LLP so far is reasonable and justified. This sum corresponds to certain actual out-of-pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. These litigation costs are the type routinely charged by Roberts Tate, LLC to its hourly fee-paying clients. Copies of documentation supporting the fees incurred is attached as **Exhibit "1"**.

FURTHER AFFIANT SAITH NOT.



James L. Roberts, IV

Sworn to and subscribed before me this
28th day of July, 2026:



Notary Public
My Commission Expires: 12/14/2027



Exhibit "1"

From: PeachCourt Notifications <notifications@peachcourt.com>

Sent on: Thursday, January 15, 2026 8:20:48 PM

To: Jay Roberts <jroberts@robertstate.com>; Carrie Chasteen <CChasteen@robertstate.com>; Karen Irby <KIrby@robertstate.com>; Aidan Farris <AFarris@robertstate.com>; JP Fountain <JFountain@robertstate.com>

Subject: PeachCourt Activity Filing Received

The following filing was received by PeachCourt and has been successfully transmitted to the Clerk of Long Superior Court. You will receive a separate confirmation message if this filing is accepted by the clerk. We invite you to reply to this message if you have any questions.

Submission Date: 1/15/2026 at 3:20 PM

Peach #: E-JG4K2HZC

Case #: Pending acceptance by clerk

Case Name: GARDNER RENTALS LLC v LONG COUNTY, GEORGIA

Documents

Complaint: Complaint

Final - Long County_ Complaint.pdf

Summons: Summons for LONG COUNTY, GEORGIA .

System Generated Summons

Sheriff's Entry of Service: Unexecuted Sheriff's Entry of Service for LONG COUNTY, GEORGIA . Note: Please hide until executed.

System Generated Sheriff's Entry of Service

Case Information Form: Case Information Form

System Generated Case Information Form

Case Disposition Form: Case Disposition Form

System Generated Case Disposition Form

Filer: James Roberts

Payment amount: \$461.39

Court Filing Fee: General Civil: \$218.00

eFiling Fee: \$30.00

Sheriff Service Fee: \$50.00

Service Packet Preparation Fee: \$147.50

Convenience Fee: \$15.89

Thank you for filing with PeachCourt, Georgia's eFiling and Document Access Solution.

If you have any questions about the status of this filing, please call the PeachCourt Support Center at 844-GA-EFILE (844-423-3453) and refer to Peach #E-JG4K2HZC.



GENTLE TURNER & BENSON, LLC

ATTORNEYS AND COUNSELLORS AT LAW
SUITE 100 - 501 RIVERCHASE PARKWAY EAST
HOOVER, ALABAMA 35244

EDGAR C. GENTLE, III
TERRY D. TURNER, JR.*
KATHERINE A. BENSON
J. CHRISTOPHER SMITH
JENNIFER L. BLANKENSHIP
HANNAH M. TRUCKS
REBECCA K. ATKIN

TELEPHONE (205) 716-3000
TELECOPIER (205) 716-3010

*ALSO ADMITTED IN FLORIDA

INVOICE

July 27, 2026

CONFIDENTIAL

Gardner Qualified Settlement Fund
Class Member Full Notice Mailout

Re: Class Member Full Notice Mailout July 2026

<u>Quantity</u>	<u>Description of Services</u>	<u>Rate</u>	<u>Price</u>
6,956	Print 6 page (duplicate) Class Member Full Notice; Fold and Stuff, Seal, using Window Envelopes; Postage	\$3.00	\$20,868.00

GENTLE TURNER & BENSON, LLC
ATTORNEYS AND COUNSELLORS AT LAW
501 RIVERCHASE PARKWAY EAST, SUITE 100
HOOVER, ALABAMA 35244

EDGAR C. GENTLE, III
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TELEPHONE (205) 716-3000
TELECOPIER (205) 716-3010

* ALSO ADMITTED IN FLORIDA

July 27, 2026

Roberts Tate

File No. 6667-15{W} - Roberts Tate - Long County - Website

For services rendered and expenses incurred from July 1, 2026 to July 31, 2026:

Professional Services

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>
7/20/2026	1028514 TRT	Design and establishment of the Long County Fire Fees Settlement website	6.00
7/21/2026	1028515 TRT	Design and establishment of the Long County Fire Fees Settlement website	8.00

Gross Amount Requested:	14.00	\$1,120.00
-------------------------	-------	------------

Attorney, Accountant and Assistant Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Tyler R. Turner	14.00	80.00	\$1,120.00

Disbursements

<u>Description</u>	
Web Hosting	314.21
Total additional charges	\$314.21
Total amount of this bill	\$1,434.21

Roberts Tate (Long County) -
Website

6667-15W

July 27, 2026

Page 2

Amount

Balance due

\$1,434.21

From: Terry D. Turner Jr. <tturner@gtandslaw.com>
Sent on: Tuesday, July 28, 2026 1:25:43 PM
To: Brandy Johns <bjohns@robertstate.com>
Subject: RE: Long County Invoices

Follow up: Follow up
Start date: Tuesday, July 28, 2026 12:00:00 AM
Due date: Tuesday, July 28, 2026 12:00:00 AM

Good morning -

\$370 = the Publication Cost



Terry D. Turner, Jr.
GENTLE TURNER & BENSON, LLC
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244
(205) 716-3000
(205) 716-3010 (fax)
tturner@gtandslaw.com

From: Terry D. Turner Jr. <tturner@gtandslaw.com>
Sent: Monday, July 27, 2026 5:45 PM
To: 'Brandy Johns' <bjohns@robertstate.com>
Subject: Long County Invoices

Hey, Brandy – please find the attached invoices. I will let you know tomorrow the publication cost – thx.



Terry D. Turner, Jr.
GENTLE TURNER & BENSON, LLC
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244
(205) 716-3000
(205) 716-3010 (fax)
tturner@gtandslaw.com



Activities Export

07/28/2026
9:45 AM

Date	Type	Description	Matter	User	Qty	Rate (\$)	Non-billable (\$)	Billable (\$)
07/28/2026	\$	Publication Fee - The Journal Sentinel ● Unbilled	2845.00001 Long County Fire Fees	Brandy Johns	1.00	\$370.00	-	\$370.00
07/27/2026	\$	Gentle, Turner & Benson, LLC - Creation of Long County Settlement Website ● Unbilled	2845.00001 Long County Fire Fees	Brandy Johns	1.00	\$1,434.21	-	\$1,434.21
07/27/2026	\$	Gentle, Turner & Benson, LLC - Class Member Full Notice Mailout - 6,956 Class Members. ● Unbilled	2845.00001 Long County Fire Fees	Brandy Johns	1.00	\$20,868.00	-	\$20,868.00
01/15/2026	\$	Complaint / Sheriff Service Fees ● Unbilled	2845.00001 Long County Fire Fees	Karen Irby	1.00	\$461.39	-	\$461.39
							\$0.00 0.00h	\$23,133.60 0.00h

Type	Date	Hours	User
TimeEntry	11/25/2025	2.5	Carrie Chasteen
TimeEntry	12/9/2025	1	Carrie Chasteen
TimeEntry	1/12/2026	1.2	Laura Roberts
TimeEntry	1/14/2026	11.2	Laura Roberts
TimeEntry	1/15/2026	1.4	Laura Roberts
TimeEntry	1/15/2026	5	James L. Roberts, IV
TimeEntry	1/29/2026	1.6	James L. Roberts, IV
TimeEntry	2/3/2026	0.8	James L. Roberts, IV
TimeEntry	2/17/2026	0.5	Carrie Chasteen
TimeEntry	2/17/2026	1.6	James L. Roberts, IV
TimeEntry	5/6/2026	1.6	James L. Roberts, IV
TimeEntry	5/15/2026	4.8	Laura Roberts
TimeEntry	5/19/2026	4	James L. Roberts, IV
TimeEntry	5/22/2026	2	Aidan Farris
TimeEntry	5/18/2026	0.4	Laura Roberts
TimeEntry	5/18/2026	3.8	Laura Roberts
TimeEntry	5/20/2026	2.6	Laura Roberts
TimeEntry	6/4/2026	6	Aidan Farris
TimeEntry	6/5/2026	8	Brandy Johns
TimeEntry	6/5/2026	3	Aidan Farris
TimeEntry	6/1/2026	0.8	James L. Roberts, IV
TimeEntry	6/2/2026	0.6	James L. Roberts, IV
TimeEntry	6/4/2026	3	James L. Roberts, IV
TimeEntry	6/5/2026	4.4	James L. Roberts, IV
TimeEntry	6/10/2026	5	Brandy Johns
TimeEntry	6/11/2026	2	Brandy Johns
TimeEntry	6/8/2026	11	Laura Roberts
TimeEntry	6/30/2026	4	Brandy Johns
TimeEntry	6/24/2026	1.5	James L. Roberts, IV
TimeEntry	6/29/2026	2	James L. Roberts, IV
TimeEntry	7/10/2026	4	Brandy Johns
TimeEntry	7/6/2026	1	Aidan Farris
TimeEntry	7/7/2026	12	Aidan Farris
TimeEntry	7/8/2026	10	Aidan Farris
TimeEntry	7/16/2026	4	Brandy Johns
TimeEntry	7/20/2026	0.5	Brandy Johns
TimeEntry	7/7/2026	1.6	James L. Roberts, IV
TimeEntry	7/14/2026	1.2	James L. Roberts, IV
TimeEntry	7/9/2026	1	Aidan Farris
TimeEntry	7/24/2026	3	Brandy Johns
TimeEntry	7/27/2026	6	Brandy Johns
TimeEntry	7/27/2026	2	Brandy Johns
TimeEntry	12/19/2025	4	Carrie Chasteen

TimeEntry	12/12/2025	2 Carrie Chasteen
TimeEntry	12/9/2025	0.5 Carrie Chasteen
TimeEntry	12/8/2025	4.5 Carrie Chasteen
TimeEntry	7/27/2026	7 James L. Roberts, IV

161.6

Exhibit "B"

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

GARDNER RENTALS, LLC,

Plaintiff,

v.

LONG COUNTY, GEORGIA,

Defendant.

CIVIL ACTION NO. SUV2026000009

ORDER AND JUDGMENT

Plaintiff Gardner Rentals LLC (“**Named Plaintiff**”, “**Gardner**” or “**Class Representative**”) filed the instant class action lawsuit (the “**Lawsuit**”) against Long County, Georgia (“**Defendant**” or the “**County**”) pursuant to O.C.G.A. §48-5-380 (the “**Refund Statute**”) on behalf of itself and all taxpayers similarly situated seeking refunds for taxes illegally assessed and collected pursuant to Long County Ordinance 24-04 as adopted September 6, 2024 (the “**Fire Fee**” and the “**Fire Fee Ordinance**”) and injunctive relief.

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

The Fire Fee has been assessed and collected based on the ownership of property on a *non-ad valorem* basis. Under the Georgia Constitution and Georgia law, taxation of real and personal property is required to be *ad valorem*. That is, property must be assessed based upon the value of the property. *See Hutchins, et al. v. Howard, et al.*, 211 Ga. 830, 89 S.E. 2d 183, 186 (1955) (“Taxation on all real and tangible personal property subject to be taxed is required to be *ad valorem* – that is, according to value, and the requirement in the Constitution that the rule of taxation shall be uniform, means that all kinds of property of the same class not absolutely exempt

must be taxed alike, by the same standard of valuation, equally with other taxable property of the same class, and coextensively with the territory to which it applies; meaning the territory from which the given tax, as a whole, is to be drawn.”).

Specifically, and as alleged in the Complaint as amended, the Court finds the following:

1. The Fire Fee is a means for the government to raise general revenue exclusively to be used for fire protection services, based on the taxpayer’s ability to pay, specifically based on ownership of property, without regard to the direct benefit that may inure to the payer or to the property taxed;
2. The Fire Fee is mandatory;
3. The Fire Fee is not related to the payer’s contribution to the burden on the government;
4. The Fire Fee does not result in a special benefit to the payer different from those to whom the charge does not apply; and
5. The Fire Fee is not calculated in a manner whereby the payer is reasonably paying for services rendered or to be rendered.

Therefore, the Fire Fee is an illegal tax not authorized by the Georgia Constitution or by Georgia law;

THEREFORE, IT IS ORDERED as follows:

A. Class Certification

The Court hereby certifies one class pursuant to O.C.G.A. § 9-11-23(b)(1) and O.C.G.A. § 9-11-23(b)(2) and the Court finds that such certification is appropriate. The class consists of ***all taxpayers within the County who were assessed and paid a Fire Fee at any time between September 6, 2024, and the date of final approval of this Order and Judgment*** (hereinafter the “**Refund Class**” or the “**Settlement Class**”).

The Court specifically finds that class certification is appropriate because:

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

2. There are questions of law or fact common to each class member, satisfying the requirements of O.C.G.A. § 9-11-23(a)(2);
3. The claims of the representative party are typical of the claims of Class Members, satisfying the requirements of O.C.G.A. § 9-11-23(a)(3);
4. Class Representative will fairly and adequately protect the interests of the Class Members, satisfying the requirements of O.C.G.A. § 9-11-23(a)(4);
5. Certification of the Refund Class is appropriate under O.C.G.A. § 9-11-23(b)(1) as the prosecution of separate actions by or against individual Class Members would create a risk of inconsistent or varying adjudications with respect to individual Class Members which would establish incompatible standards of conduct for the party opposing the class or adjudications with respect to individual Class Members which would as a practical matter be dispositive of the interests of the other members not parties to the adjudications or substantially impair or impede their ability to protect their interests;
6. Certification of the class is appropriate under O.C.G.A. § 9-11-23(b)(2) as Defendant has acted or refused to act on grounds generally applicable to each class member, thereby making appropriate final injunctive relief or corresponding declaratory relief with respect to members of the class;¹
7. The law firms of Roberts Tate, LLC and Manly Shipley, LLP will fairly and adequately represent the interests of the Refund Class as Class Counsel; and
8. The action is manageable as a class action.

Plaintiff Gardner Rentals LLC shall serve as class representative for the Refund Class as defined herein. The law firms of Roberts Tate, LLC and Manly Shipley, LLP are appointed as Class Counsel for the Refund Class certified herein.

B. Permanent Injunction

Additionally, as of the date of this Order and Judgment and thereafter, Defendant is permanently enjoined and restrained from billing or collecting Fire Fees under the Fire Fee Ordinance set forth in Long County Ordinance No. 24-04 in its current form.

¹ Additionally, while the Court has elected to only certify the Refund Class under 9-11-23(b)(1) and 9-11-23(b)(2), the Court also finds that certification under 9-11-23(b)(3) would be appropriate as questions of law or fact common to the members of the Refund Class predominate over questions affecting only individual members, satisfying the requirements of O.C.G.A. § 9-11-23(b)(3) and a class action is superior to other methods available for the fair and efficient adjudication of this controversy satisfying the requirements of O.C.G.A. § 9-11-23(b)(3).

C. Judgment on the Aggregate Refund Amount

The Court hereby approves and enters judgment pursuant to the Refund Statute in favor of Named Plaintiff and the class in the amount of Five Hundred Thousand and No/100 Dollars (\$500,000.00) (hereinafter the “**Aggregate Refund Fund**”) to pay refunds to the Refund Class. Defendant shall pay \$250,000.00 to the Aggregate Refund Fund on or before January 10, 2027 (the “**Initial Refund Payment**”), and \$250,000.00 on or before July 1, 2027 (the “**Final Refund Fund Payment**”). In the event that Defendant fails to make the payment into the Aggregate Refund Fund as provided above, post judgment interest shall accrue at the rate of 7.0% per annum as set by O.C.G.A. § 7-4-2(a)(1)(A) on said amount until paid in full.

The Aggregate Refund Fund shall be the sole source used to pay: (i) all refunds and interest owed to Class Members as set forth herein (the “**Class Refunds**”); (ii) Plaintiff’s Counsel for attorneys’ fees and expenses as set forth herein and as approved by the Court; (iii) Class Representative Service Payment as set forth herein and as approved by the Court; and (iv) the costs of administering the Aggregate Refund Fund including the cost and expenses of the Administrator and the costs of notice to the Class Members as described herein, the costs and expenses of the Special Master, and the direct costs and expenses for the distribution and mailing of refunds to Class Members.

The Aggregate Refund Fund shall be paid to a Qualified Settlement Fund under Section 468B of the Internal Revenue Code to be identified and established prior to and to be specified in the Final Order (the “**Gardner QSF**”) to carry out the payment of approved Fees and Expenses of Class Counsel and the Class Representative Service Payment set forth in Section F and the Refund Payment Process set forth in Section K herein. The Final Order will appoint Terry D. Turner, Jr. of Gentle Turner & Benson, LLC, 501 Riverchase Parkway East, Suite 100, Hoover, Alabama

35244 as administrator of the Gardner QSF (the “**Gardner QSF Administrator**”). The Gardner QSF Administrator will be paid a flat fee of \$20,000.00. The costs of the Gardner 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 Gardner QSF Administrator. The Aggregate Refund Fund Account shall have a unique Taxpayer Identifier Number.

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

Except as set forth above, the costs of administering the Class Refunds shall not include any costs incurred by Defendant related to the webpage used for notification of Class Members or time devoted by employees of Defendant to fulfilling the terms of this Order and Judgment. The Aggregate Refund Fund shall be the sole and exclusive source for payment of the Class Refunds and fees and expenses and payment in full of the amount of the Aggregate Refund Fund owed by Defendant shall be in sole satisfaction of all claims against Defendant.

D. Appointment of Administrator

Terry D. Turner, Jr. of Gentle Turner & Benson, LLC, 501 Riverchase Parkway East, Suite 100, Hoover, Alabama 35244 is appointed Administrator to identify Class Members (hereinafter referred to as the “**Administrator**”) entitled to refunds based on Long County’s databases, records and resources, and to calculate the individual refund amounts, if any, due each Class Member. The Administrator is to be given full access to the pertinent records of Long County necessary to identify Class Members and determine individual refund amounts. In the event that Terry Turner cannot serve, a substitute Administrator consented to by the Parties shall be appointed.

The Administrator’s fees will be paid from the Aggregate Refund Fund. The Administrator

will be paid the hourly rate of \$120 per hour for his services and \$80 per hour for administrative personnel hired to assist. Upon completion of the Administrator's work the Administrator shall submit an accounting of all charges and expenses to Named Plaintiff's Counsel and Defendant's Counsel at least fifteen (15) days prior to submission of such charges and expenses to the Gardner QSF Administrator for payment. Named Plaintiff's Counsel and Defendant's Counsel shall notify the Administrator of any objections to the charges and expenses within five (5) days of receipt. The Gardner QSF Administrator will pay the Administrator's charges and expenses within ten (10) days of submission provided there are no unresolved objections. Any unresolved objections shall be submitted to the Special Master as set forth below for resolution and whose decision shall be binding.

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

Named Plaintiff shall promptly move the Court for an Order granting preliminary approval of this Order and Judgment (the "**Preliminary Approval Order**"). The proposed Preliminary Approval Order will be attached to the motion and shall be in a form submitted by Named Plaintiff's Counsel and not opposed by Defendant's Counsel. The Motion for Preliminary Approval shall request that the Court: (i) approve the Order and Judgment as set forth herein as being within the range of potential outcomes and fair, adequate and reasonable; (ii) certify the proposed Refund Class and appoint Class Counsel and the Class Representative; (iii) 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 (iv) schedule a Final Approval hearing for a time and date mutually convenient for the Court, Named Plaintiff's Counsel and Defendant's Counsel, at which time the Court will conduct an inquiry into the fairness of the Order and Judgment, determine whether it

was made in good faith, finally certify the Refund Class, and determine whether to approve the Order and Judgment and Named Plaintiff's Counsel's application for attorneys' fees, service award to class representative, costs and expenses (the "**Final Approval Hearing**").

Notice of the Order and Judgment shall be sent to those set forth in **Exhibit A**. Those set forth in **Exhibit A** are potential Class Members.

The proposed notice to the Class Members shall include, among other information; a description of the material terms of the Order and 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, service award and expense motion; a date by which the Class Members may object to the calculation of individual refund amounts; the address of the webpage created by the Administrator (the "**Settlement Webpage**") where Class Members may access this Order and 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 who paid the Fire Fee under the Fire Fee Ordinance. An advertisement will be placed in the Tatnall Journal Sentinel containing the information provided in the Notice and directing the taxpayers to the Settlement Webpage.

Objections to the Order and Judgment or to the Fee Petition and Service Award must be mailed to the Clerk of Court, Named Plaintiff's Counsel and Defendant's Counsel. For an objection to be considered by the Court, the objection must be received by the Court, Named Plaintiff's Counsel and Defendant's Counsel at least thirty (30) 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 identify 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 Order and Judgment or to Fee Petition, and Service Award;
- g. The number of times the objector's 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 who 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 Order and 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 within fifteen (15) days of the Court's Preliminary Approval Order. Class Counsel intends to seek the payment of attorneys' fees plus documented out of pocket costs and expenses for prosecuting this action from the Aggregate Refund Fund ("**Fee Petition**"). Any award of attorney's 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**"). Again, Defendant takes no particular position in favor or against the ultimate amount requested in such Class Service Petition and intends to defer such decision to the judgment and discretion of the Court.

Following the date of notice to the Class as described below, the Court, if necessary, will hold a hearing (see Section F) 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 (including without limitation the fees and expenses of the Administrator and Gardner QSF Administrator) are collectively referred to as

“Fees and Expenses”. Fees and Expenses shall 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.

Any and all attorney’s fees, costs and expenses, and class service payments awarded by the Court to Class Counsel and Named Plaintiff shall be payable from the Aggregate Refund Fund Payment and shall be paid by the Gardner QSF Administrator within thirty (30) days of receipt of the Initial Refund Payment , subject to the availability of sufficient funds in the Initial Refund Payment 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, costs, and expenses to Class Counsel and class service payments to Named Plaintiff. Fees and Expenses awarded to Class Counsel shall be paid notwithstanding the existence of any timely filed objections thereto, or potential for appeal therefrom, or collateral attack on the award or this Order and Judgment or any part thereof, subject to Class Counsel’s obligation to make appropriate refunds or repayments to the Aggregate Refund Fund plus accrued interest at the same net rate as is earned by the Aggregate Refund Fund, if and when, as a result of any appeal and/or further proceedings on remand, or successful collateral attack, the fee or expense award is reduced or reversed.

G. Final Approval Order and Entry of Order and Judgment

Named Plaintiff shall file its Motion for Final Approval of Order and Judgment and any supplemental motion in support of 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 Order and Judgment and award attorneys’ fees and expenses and service award for Class Representative. The Motion for

Final Approval of the Order and Judgment will contain a proposed Final Order in a form submitted by Named Plaintiff's Counsel and not opposed by Defendant's Counsel. Such Final Order shall, among other things:

- a. Finally certify the Refund Class for settlement purposes pursuant to O.C.G.A. §9-11-23(e);
- b. Determine that the Order and Judgment is fair, adequate and reasonable;
- c. Determine that the Refund Class has been fairly and adequately represented;
- d. Determine that the Notice provided satisfies Due Process requirements;
- e. Enter a final order and judgment giving effect to the terms of this Order and Judgment;
- f. Rule on the Fee Petition and award attorney's fees and expenses as may be determined to be fair, adequate, and reasonable in the discretion of the Court;
- g. 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;
- h. Bar and enjoin Named Plaintiff and all Class Members from asserting any of the Released Claims;
- i. Release Defendant and Released Parties as set forth in Section L (1);
- j. Direct payment of the Aggregate Refund Fund as provided herein; and
- k. Reserve the Court's continuing and exclusive jurisdiction over the Parties to this Order and Judgment, to administer, supervise, construe and enforce this Order and Judgment in accordance with its terms.

H. Identification of Class Members and Calculation of Individual Refunds

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

The Administrator shall be given full access to the pertinent records of and full cooperation by Defendant's departments including, but not limited to, Information Technology and Finance

Departments, in order to identify Class Members, confirm the identity of Class Members, obtain missing information for taxpayers who paid the Fire Fee in order to determine whether they are Class Members and to calculate the individual refunds owed to Class Members. The period for which refunds will be determined is September 6, 2024, through the date of entry of this Order (the “**Refund Period**”). The amount of Fire Fees paid by each Class Member during the Refund Period shall be determined and then summed to determine the total of all Fire Fees paid by all Class Members during the Refund Period. The percentage of Fire Fees paid during the Refund Period for each Class Member multiplied by the amount of the Aggregate Refund Fund shall be the presumptive refund amount (“**Presumptive Refund Amount**”).

The Administrator will not calculate interest on the refund from the date of payment through the date of final approval of this Order and Judgment in calculating the Presumptive Refund Amount owed to each Class Member.

The identification of Class Members entitled to refunds and the amount of the individual refunds due to such Class Members is to be completed within nine (9) months of final approval of the Order and Judgment.

Upon completion of the identification of the Class Members entitled to refunds and the Presumptive Refund Amount to each Class Member, the Administrator will post the list of Class Members and the Presumptive Refund Amount owed to each on the Settlement Webpage and provide notice in the Tatnall Journal Sentinel.

The County and any Class Member shall have the right to object to the calculation of any individual refund calculations made by the Administrator including the County’s ability to assert any individual defenses to such individual’s entitlement to the refund or the amount thereof. Such objection shall be filed with the Special Master as defined below within forty-five (45) days of the

Administrator's notice of completion of the Presumptive Refund Amount.

The Settlement Webpage will provide a claim form for any taxpayer who paid the Fire Fee not identified as a Class Member by the Administrator to submit in the event they believe they are entitled to a refund with a time limit of forty-five (45) days from the posting of the individual refund calculation on the Settlement Webpage ("**Missing Class Members**"). The Administrator shall review any such claims by additional applicant(s) and determine whether they are in fact entitled to any refund, submit his conclusions to the applicant(s) and Defendant who shall have fifteen (15) days to object to the Administrator's findings. Any such objections shall be heard by the Special Master as defined below. The Special Master's ruling is final and binding, except as to questions of law, which are subject to review by the Judge and/or any appellate court of this state with jurisdiction over the subject matter. The Presumptive Refund Amount for Class Members shall be adjusted based on any refunds determined to be owed for Missing Class Members.

Finally, the Settlement Webpage will provide a form for any applicant identified as a Class Member to utilize to update their address.

I. Administration of the Class

The Presumptive Refund Amount for each Class Member will be posted on the Settlement Webpage along with information about how a Class Member can object to the Presumptive Refund Amount.

After the Administrator identifies the Presumptive Refund Amount for each Class Member, the Administrator will divide the Class Members into the following categories for purposes of distributing the refunds to the Class Members:

- Class Members still owning the property for which a refund is determined to be owed (hereinafter "**Category 1 Class Members**").
- Class Members who no longer own the property for which a refund is determined to be

owed (hereinafter “**Category 2 Class Members**”).

A claim form for collection of individual refunds for Category 2 Class Members will be submitted to the Court for approval along with the Motion for Preliminary Approval (the “**Claim Form**”). Additionally, the Settlement Webpage will be created and provide the information contained in the Claim Form for the collection of individual refunds.

For Category 2 Class Members, the Claim Form will be sent to what is believed to be the current mailing address with a form requiring that the taxpayer certify that he or she is the same taxpayer for which the refund has been calculated. The taxpayer shall have sixty (60) days to return the certification. The refund shall be mailed in accordance with the timing procedures set forth below.

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

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

J. Qualified Class Member Refunds

The Administrator will determine each Qualified Class Member’s pro-rata share from the Aggregate Refund Fund (the “**Pro-Rata Refund**”) following the submission of all Category 2 Claim Forms and resolution of all objections as set forth hereinabove. “Pro-Rata” shall mean the

proportion each Qualified Class Members' total payment of Fire Fees during the Refund Period bears to the payments of all Qualified Class Members during the Refund Period. The Pro-Rata Refund is expected to return to each Qualified Class Member approximately 26% of the Fire Fees paid during the Refund Period less fees and expenses. The Pro-Rata percentage shall be used to calculate each Qualified Class Member's share of the Fees and Expenses to be subtracted from the Pro-Rata share of the Aggregate Refund Fund. The Fees and Expenses shall be totaled and multiplied by the Pro-Rata share. The resulting number shall be each Qualified Class Member's portion of the Fees and Expenses ("**Pro-Rata Fees and Expenses**"). The difference between the Pro-Rata share of the Aggregate Refund less the Pro-Rata Fees and Expenses shall be each Qualified Class Member's final refund ("**Final Refund**") and shall be the amount distributed to each Qualified Class Member as set forth herein.

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 Presumptive Refund calculation, the Administrator shall identify to the Gardner QSF Administrator the amount of the Final Refund due each taxpayer and the address to which the refund is to be mailed for the Category 1 Class Members. The Gardner QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the Category 1 Class Members within thirty (30) days of the later of the receipt of such notice or the payment of the Final Refund Payment by the County. Within thirty (30) days following the later of the expiration of the period to submit Claim Forms or a final ruling by the Special Master on any claims or objections as set forth above, the Administrator shall identify to the Gardner QSF Administrator Category 2 Class Members who have properly filled out and returned claim forms, the amount of Final Refund due each Category 2 Class Member and

the address to which the refund is to be mailed. The Gardner QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the Category 2 Class Members within thirty (30) days of the later of the receipt of such notice or the payment of the Final Refund Payment by the County.

Any and all checks returned or uncashed after one hundred and twenty (120) days from issuance shall be canceled by the Gardner 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 Gardner QSF Administrator shall maintain accurate accounting records of all deposits and payments from the Aggregate Refund Fund Account and shall provide such accounting to Named Plaintiff’s Counsel and Defendant’s Counsel upon request. The Gardner QSF Administrator shall file a notice of completion of administration (“**Notice of Completion**”), the form of which shall be included in the Motion for Preliminary Approval, with the Court within thirty (30) days of completion of the administration and return of any remaining funds from the Aggregate Refund Fund Account to the County.

L. General Provisions

1. Released Claims

Named Plaintiff and Class Members agree and by this Agreement do, for themselves, their heirs, executors and administrators, release and forever discharge Defendant, its current and former Board of Commissioners in their official and individual capacities, its current and former Chairman of the Board of Commissioners in their official and individual capacities, its current and former County Manager in their official and individual capacities, any and all other current and former County elected officials in their official and individual capacities, its past, present and

future parent and affiliate corporations, offices, authorities, commissions, committees and departments, and their respective past, present and future divisions, subsidiaries, affiliates and related governmental entities and their successors, assigns, directors, officers, employees, attorneys, agents and representatives, personally and as directors, officers, employees, attorneys, agents, or representatives (collectively, the “**Releasees**”), of and from all manner of action and actions, causes and causes of action, sums of money, covenants, contracts, controversies, agreements, promises, damages (including, but not limited to, attorneys fees), claims and demands for the payment of Fire Fees, taxes, and/or fees related to or arising out of the assessment, collection, or payment of Fire Fees as alleged or as could have been alleged in the Lawsuit from September 6, 2024. through the date of final approval of this Judgment whether in law or in equity (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 Order and Judgment, the Lawsuit shall resume, this Order and Judgment and any Order granted pursuant to this Order and Judgment, including but not limited to the Preliminary Approval Order shall have no res judicata or collateral estoppel effect and shall be of no force or effect, and the Parties’ rights and defenses shall be restored without prejudice as if this Order and Judgment had never been entered into, and no document should be deemed to contain any purported admission, unless either:

- (1) Named Plaintiff and Defendant agree in writing to a modification of the Order and Judgment and obtain approval of the [Amended] Order and Judgment with such agreed to modification, or
- (2) Named Plaintiff and Defendant successfully obtain reversal of the decision denying entry of the Order granting Final Approval to this Order and Judgment after reconsideration or appellate review. In the event that the Court fails to enter an Order granting Final Approval of this Order

and Judgment, the terms of this Order and Judgment shall not be admissible for any purposes in this action or any other action against Long County regarding Fire Fees for property owners within the County limits of Long County.

3. Continuing Jurisdiction

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

SO ORDERED this __ day of _____, 2026.

Judge, Superior Court
Atlantic Judicial Circuit

Order prepared by:

ROBERTS TATE, LLC

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[Signatures continue on following page]

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

ROBERTS TATE, LLC

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ATTORNEYS FOR NAMED PLAINTIFF

I HAVE READ THIS ORDER AND JUDGMENT CAREFULLY AND DO NOT OPPOSE SAME ON BEHALF OF DEFENDANT.

OSTEEN LAW GROUP

/s/
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ATTORNEYS FOR DEFENDANT

Exhibit "C"

IN THE SUPERIOR COURT OF GLYNN COUNTY
STATE OF GEORGIA

Filed in Open Court this

8 day of Nov, 20 19
Rebecca Walden, Chief Clerk
Clerk, Superior Court
Glynn County, Georgia

J. MATTHEW COLEMAN, IV
and ELIZABETH BLAIR COLEMAN,

Plaintiffs,

v.

GLYNN COUNTY, GEORGIA,

Defendant.

Civil Action No.: CE12-01785-063

IN THE SUPERIOR COURT OF GLYNN COUNTY
STATE OF GEORGIA

J. MATTHEW COLEMAN, IV and
ELIZABETH BLAIR COLEMAN,

Plaintiffs,

v.

GLYNN COUNTY, GEORGIA

Defendant.

Civil Action No: CE13-01480-063

IN THE SUPERIOR COURT OF GLYNN COUNTY
STATE OF GEORGIA

J. MATTHEW COLEMAN, IV and
ELIZABETH BLAIR COLEMAN,

Plaintiffs,

v.

GLYNN COUNTY, GEORGIA

Defendant.

Civil Action No: CE14-00750-063

ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD

WHEREAS, the instant three (3) actions pending before the Court are class actions brought by Plaintiffs J. Matthew Coleman and Elizabeth Blair Coleman, (hereinafter "Plaintiffs" or the "Class Representatives"), individually and on behalf of all other persons similarly situated ("Class Members") against Defendant Glynn County, Georgia (hereinafter the "County"), styled *J. Matthew Coleman, et al. v. Glynn County, Georgia*, CE12-10785-063; *J. Matthew Coleman, et al. v. Glynn County, Georgia*, CE13-01480-063; and *J. Matthew Coleman, et al. v. Glynn County, Georgia*, CE14-00750-063 (the "Lawsuits");

WHEREAS, the Lawsuits sought refunds pursuant to O.C.G.A. §48-5-380 for taxes that were overpaid based on the County's incorrect application of the Scarlett Williams Exemption (the "Exemption");

WHEREAS, the Parties reached a resolution of the Lawsuits in the form of [Proposed] Consent Judgment that was presented to and preliminarily approved by the Court on October 4, 2019;

WHEREAS, pursuant to its Preliminary Approval Order on October 4, 2019, the Court directed that notice be mailed to the Class Members, a notice be published in the Brunswick News, and the County was directed to add a webpage to its website providing information about the Lawsuits and the [Proposed] Consent Judgment, and setting a time period in which objections to the same could be filed;

WHEREAS, the Preliminary Approval Order also established a schedule for the filing of an Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives (the "Fee Application"), as well as a time period in which objections to the same could be filed;

WHEREAS, notice to the Class Members was given as required by the Court's Preliminary Approval Order;

WHEREAS, the Fee Application was filed on October 18, 2019 as required by the Court's Preliminary Approval Order;

WHEREAS, no objections to the proposed Consent Judgment were filed;

WHEREAS, no objections to the Fee Application were filed;

WHEREAS, the Court held a Final Approval Hearing on November 8, 2019 as scheduled in the Preliminary Approval Order at which the Court finally approved the Consent Judgment, and considered the Fee Application; and

WHEREAS, the Court having considered the entire records of these Lawsuits, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated October 18, 2019 (the "October 18, 2019 Aff.") and the Affidavit of James L. Roberts, IV dated November 1, 2019 (the "November 1, 2019 Aff."). **NOW, THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:**

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of seven million dollars (\$7,000,000.00), reimbursement of Class Counsel's actual costs and expenses in the amount of ninety-three thousand four hundred fifty-five and 28/100 dollars (\$93,455.28) and a service award to the Class Representatives of three hundred and fifty thousand dollars (\$350,000.00) all to be paid from the seventeen million five hundred thousand dollar (\$17,500,000.00) Aggregate Refund Fund established in the Settlement of these Lawsuits. As set forth below, the Court makes the following findings of fact and conclusions of law holding that : (a) the requested attorney's fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class

Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as these Lawsuits, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions." In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees, Class Counsel presented Class Counsel’s October 18, 2019 Affidavit. Class Counsel’s October 18, 2019 Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the Camden I Factors against the unique facts of these Lawsuits and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. Here, the result obtained provides for not only the recovery of the tax overpayments by Class Members for 2010 to 2018, but also future tax relief of an even greater value to the Class Members, and future Exemption holders, by requiring that the Exemption be applied properly prospectively. See generally Coleman, et al. v. Glynn County, Georgia, et al., 344 Ga. App. 545, 549, 809 S.E.2d 383, 387 (2018); October 18, 2019 Aff. ¶27.

10. The direct benefits to the Class Members include immediate cash payments from the \$17,500,000.00 Aggregate Refund Fund. October 18, 2019 Aff. at ¶28. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 100% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the [Proposed] Consent Judgment). Id. at ¶29.

11. In addition to this immediate cash benefit to the Class Members the Settlement provides tangible benefits – tax dollar savings – into the future each year for every year the Exemption is received. Class Counsel estimates that the net present value of these tangible future benefits is calculated at \$23,500,000.00. Id. at ¶¶34, 37.

12. The Court finds that Class Counsel's estimate of the future benefits in tax dollar savings is credible. See Eaves v. Earthlink, Inc., No. 2005-CV-97274, 2010 WL 5883596 (Ga. Super. June 7, 2010) (Court permitted value of benefits to the class to include an estimate of the value of reduction of charges by defendant into the future).

13. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel’s fee request. In short, Class Counsel engaged in these Lawsuits for seven (7) years against worthy, highly competent adversaries representing the County and obtained extraordinary results in the Settlement. October 18, 2019 Aff. at ¶45.

14. Class Counsel’s October 18, 2019 Affidavit confirms that Class Counsel spent a substantial number of hours, among other things, investigating the thousands of potential refund claims based on the incorrect application of the Exemption and served multiple sets of interrogatories, requests for documents and requests for admission on the County and on third parties, conducted depositions, served over twenty (20) Open Records Requests and filed eight (8) discovery motions. Id. at ¶43.

15. Class Counsel’s October 18, 2019 Affidavit also confirms that Class Counsel expended significant resources researching and developing the legal theories and claims and many other legal issues that arose. Id. at ¶47.

16. According to Class Counsel’s October 18, 2019 Affidavit, Class Counsel and its staff invested not less than 3,207 hours on these Lawsuits. Id. at ¶69.

17. The Court does not doubt that these Lawsuits took an enormous amount of Class Counsel’s time and frequently required prioritizing these Lawsuits over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of these Lawsuits.

18. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel’s fee request.

19. The Court finds that in undertaking to prosecute these complex Lawsuits entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney’s fees.” Lunsford v. Woodforest Nat’l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted).

20. These Lawsuits involved difficult and novel issues as evidenced by the fact that these Lawsuits spanned seven (7) years and have been up to the Court of Appeals and the Georgia Supreme Court twice.

21. Class Counsel faced numerous risks throughout the pendency of these Lawsuits. There was the inherent possibility of failing to certify the class or having the Lawsuits dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuits involved the County, there were also risks concerning sovereign immunity. And then there was the real threat that the Lawsuits would have been decertified after the second appeal to the Court of Appeals – after more than six (6) years of litigation. October 18, 2019 Aff. at ¶¶47-53.

22. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

23. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

24. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a

general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

25. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%).

26. The Court finds that Class Counsel’s fee request falls within the range of the private marketplace for standard contingency fee cases. October 18, 2019 Aff. at ¶¶57, 60.

27. The Court finds that Class Counsel’s fee request falls within the range of the private marketplace for tax refund cases. Id.

28. Furthermore, the Court finds that when the future tax relief achieved by Class Counsel is taken into consideration, along with the Aggregate Refund Fund, Class Counsel’s fee request is even more reasonable. Id. at ¶¶36-38.

29. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel’s fee request.

30. Class Counsel effectively pursued the Plaintiffs’ and Class Members’ claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of these Lawsuits was made possible by Class Counsel’s extensive experience in property tax law and tax refund matters as well as experience with complex litigation. Id. at ¶¶4-6, 62-65.

31. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

32. Additionally, the Court finds that the reaction of the Class Members to Class Counsel’s fee request also supports approval of the fee award.

33. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in the Brunswick News (the "Publication Notice") and the County was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuits and the proposed Settlement (collectively the "Notice Program").

34. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees, expenses and service award.

35. Plaintiffs were directed to post and in fact did post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the same day that it was filed with the Court.

36. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees, expenses and service award.

37. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before October 29, 2019 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

38. The Court finds that each facet of the Notice Program was timely and properly accomplished. November 1, 2019 Aff. at ¶¶11-15. See also Affidavit of Printing and Mailing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives filed by Plaintiffs.

39. The period for filing timely objections ended on October 29, 2019. There were no objections filed within the Court ordered objection period. There has been no objection filed to date regarding Class Counsel's request for an award of attorney's fees, expenses and service award. November 1, 2019 Aff. at ¶16. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

40. Accordingly, an award of attorney's fees to Class Counsel in the amount of seven million dollars (\$7,000,000.00) is approved.

The Expense Request is Approved

41. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$93,455.28 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

42. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of these Lawsuits. October 18, 2019 Aff. at ¶71.

43. Accordingly, ninety-three thousand four hundred fifty-five and 28/100 dollars (\$93,455.28) in litigation costs and expenses is approved.

The Service Award Request is Approved

44. "[T]here is ample precedent for awarding incentive compensation to class representatives at the conclusion of a successful class action." David v. Am. Suzuki Motor Corp.,

2010 U.S. Dist. LEXIS 146073, 2010 WL 1628362. at *6 (S.D. Fla. Apr. 15, 2010). Courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative.

45. For the last seven (7) years the Colemans have served as Class Representatives, undertaking the burdens and risks of representing the Class.

46. The Court finds that as the Colemans provided invaluable assistance to counsel in these Lawsuits by first identifying the issue concerning the incorrect application of the Exemption and then by, among other things, locating relevant documents, participating in conferences with Class Counsel and attending and testifying at hearings. October 18, 2019 Aff. at ¶¶19-20, 40.

47. Accordingly, a service award in the amount of three hundred and fifty thousand dollars (\$350,000.00) is approved (the "Service Award"). See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

48. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

49. Class Counsel are awarded attorney's fees in the amount of \$7,000,000.00 from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment and the Final Approval Order and Judgment.

50. Class Counsel are awarded \$93,455.28 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and

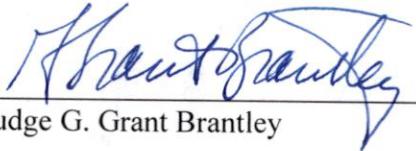
to be paid in accordance with the provisions of the [Proposed] Consent Judgment and the Final Approval Order and Judgment.

51. The Court further awards the Class Representatives \$350,000.00 as a service award from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment and the Final Approval Order and Judgment.

52. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

53. The Clerk shall promptly enter this Order in the dockets of each of these Lawsuits

SO ORDERED. This 8th day of November, 2019.



Judge G. Grant Brantley

IN THE SUPERIOR COURT OF WAYNE COUNTY
STATE OF GEORGIA

Frances B. Yeargan
Frances Yeargan, Clerk
Wayne County, Georgia

ALTAMAHA BLUFF, LLC, and	)	
GRANT LEWIS,	)	
	)	
Plaintiff,	)	CIVIL ACTION NO. 14CV0376
	)	
v.	)	
	)	
JAMES "BOOT" THOMAS, JOHN	)	
SHAVER, FRANKLIN SMITH, TIM	)	
COCKFIELD, AND JERRY "SHAG"	)	
WRIGHT AS MEMBERS OF THE	)	
WAYNE COUNTY BOARD OF	)	
COMMISSIONERS, WAYNE COUNTY,	)	
RICHARD GALLONI, MITCHELL	)	
JENKINS, HARRY THOMPSON,	)	
HOWELL CLEMENTS AND	)	
JERRY E. GRIFFITH, THE WAYNE	)	
COUNTY BOARD OF ASSESSORS,	)	
AND AL SZOKE,	)	
TAX COMMISSIONER OF	)	
WAYNE COUNTY	)	
	)	
Defendants.	)	

ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD

WHEREAS, the instant action pending before the Court is a class action (the "Lawsuit") brought by Plaintiffs Altamaha Bluff, LLC and Grant Lewis (hereinafter "Named Plaintiffs"), individually and on behalf of all other persons similarly situated ("Class Members") against Defendants James "Boot" Thomas, John Shaver, Franklin Smith, Tim Cockfield and Jerry "Shag" Wright, as members of the Wayne County Board of Commissioners (the "BOC"), Wayne County (the "County"), Richard Galloni, Mitchell Jenkins, Harry Thompson, Howell Clements and Jerry E. Griffith, the Wayne County Board of Assessors (the "BOA") and Al Szoke, Tax Commissioner of Wayne County (the "Tax Commissioner") (collectively the "Defendants");

WHEREAS, the Lawsuit sought refunds pursuant to O.C.G.A. §48-5-380 for taxes that were overpaid on timberland based on the County's use of a large acreage revaluation and schedules declared invalid by the Superior Court of Wayne County;

WHEREAS, this matter is currently before the Court on Named Plaintiffs' Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives (the "Fee Application");

WHEREAS, a Final Approval Hearing was scheduled for October 20, 2020 as set forth in the Preliminary Approval Order entered on August 31, 2020 and as made known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order to consider among other things the Fee Application;

WHEREAS, No objections to the Fee Application were filed with the Court; and

WHEREAS, the Court having considered the entire records of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated September 22, 2020 (the "September 22, 2020 Aff.") and the Affidavit of James L. Roberts, IV dated October 13, 2020 (the "October 13, 2020 Aff.").

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

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of \$700,000.00, reimbursement of Class Counsel's actual costs and expenses in the amount of \$12,107.39 and a service award to the Class Representatives of \$20,000.00 each all to be paid from the \$1,750,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney's fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class

Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the

exclusive method for awarding fees in common fund class actions.” In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s September 22, 2020 Affidavit. The Class Counsel’s September 22, 2020 Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently

has analyzed the Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. Here, the result obtained provides for not only the recovery of the tax overpayments by Class Members for tax years 2011 to 2019, but also likely future tax relief to the Class and to future owners of large acreage parcels containing timberland. See September 22, 2020 Aff. at ¶35.

10. The direct benefits to the Class Members include immediate cash payments from the \$1,750,000.00 Aggregate Refund Fund. See September 22, 2020 Aff. at ¶35. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 100% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the [Proposed] Consent Judgment). Id. at ¶31.

11. In addition to this immediate cash benefit to the Class Members the Proposed Consent Judgment should provide tangible benefits – tax dollar savings – into the future since the trial court order, which was affirmed on appeal, held that the use of the schedules based on the Invalid 2008 Revaluation to value the property of the Named Plaintiffs and the Class Members was improper. Id. at ¶35.

12. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee

request. In short, Class Counsel engaged in this Lawsuit for six (6) years against worthy, highly competent adversaries representing the Defendants and obtained extraordinary results in the Settlement. See September 22, 2020 Aff. at ¶¶15, 43-44.

13. Class Counsel's September 22, 2020 Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaints in this Lawsuit. Class Counsel defended a motion to dismiss, a motion for summary judgment and opposition to a motion for class certification and a motion for summary judgment. Id. at ¶45.

14. Class Counsel's September 22, 2020 Affidavit also confirms that Class Counsel expended significant resources in researching, developing, briefing and arguing many legal issues that arose. Those issues included among others, the Refund Statute, stare decisis, statute of limitation, statutory interpretation, sovereign immunity, proprietary of Class Representatives' refund claims under the Refund Statute, ability to recover expenses of litigation and the refund calculation. Id. at ¶46. Class Counsel's September 22, 2020 Affidavit further confirms that Class Counsel filed, served or reviewed over 9,000 pages of documents. Id. at ¶48.

15. According to Class Counsel's September 22, 2020 Affidavit, Class Counsel and its staff invested not less than 1,000 hours on this Lawsuit. Id. at ¶63.

16. The Court does not doubt that this Lawsuit took an enormous amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

17. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel’s fee request.

18. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney’s fees.” Lunsford v. Woodforest Nat’l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted). See also In re Equifax, Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at *33 (N.D. Ga. Mar. 17, 2020).

19. This Lawsuit involved difficult and novel issues as evidenced by the fact that this Lawsuit spanned six (6) years and has been up to the Court of Appeals and the Georgia Supreme Court.

20. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent possibility of failing to certify the class or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved the County, there were also risks concerning sovereign immunity. See September 22, 2020 Aff. at ¶¶44-47.

21. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

22. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

23. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the

amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

24. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019) which also was a class action for tax refund.

25. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See September 22, 2020 Aff. at ¶¶56-57.

26. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶¶54-55.

27. The record leaves no doubt that Class Counsel’s fee request is appropriate and comports with attorney fees awarded in similar cases.

28. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel’s fee request.

29. Class Counsel effectively pursued the Named Plaintiffs' and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. Id. at ¶¶4-8, 58-62.

30. Class Counsel achieved an excellent outcome in this Lawsuit against the extremely reputable firm of Brown, Readdick, Brumgartner, Carter, Strickland & Watkins LLP including lead counsel G. Todd Carter. The Court finds that Mr. Carter and Mr. Mumford were worthy, highly competent and professional adversaries.

31. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

32. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

33. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Press Sentinel (the "Publication Notice") and the County was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

34. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees, expenses and service award.

35. Named Plaintiffs were directed to post Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was filed with the Court on September 22, 2020. On that same day

the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage. See October 14, 2020 Aff. at ¶15.

36. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees, expenses and service award.

37. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before October 5, 2020 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

38. The Court finds that each facet of the Notice Program was timely and properly accomplished. See October 13, 2020 Aff. at ¶¶11-13. See also Affidavit of Printing, Affidavit Mailing and Publisher's Affidavit attached as Exhibits "B", "C" and "D" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives filed by Named Plaintiffs.

39. The period for filing timely objections ended on October 5, 2020. There were no objections filed within the Court ordered objection period. There has been no objection filed to date regarding Class Counsel's request for an award of attorney's fees, expenses and service award. See October 13, 2020 Aff. at ¶16. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

40. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$700,000.00 is approved,

The Expense Request is Approved

41. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$12,107.39 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 (“Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary.” Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

42. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See September 22, 2020 Aff. at ¶65.

43. Accordingly, \$12,107.39 in litigation costs and expenses is approved.

The Service Award Request is Approved

44. “[T]here is ample precedent for awarding incentive compensation to class representatives at the conclusion of a successful class action.” David v. Am. Suzuki Motor Corp., 2010 U.S. Dist. LEXIS 146073, 2010 WL 1628362. at *6 (S.D. Fla. Apr. 15, 2010). Courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative.

45. For the last six (6) years Altamaha Bluff, LLC served as a class representative and for over two and a half (2 ½) years Grant Lewis has also served as a class representative, undertaking the burdens and risks of representing the Class.

46. The Court finds that as the Altamaha Bluff, LLC and Grant Lewis provided invaluable assistance to counsel in this Lawsuit by among other things, locating relevant

documents, participating in conferences with Class Counsel and attending and testifying at hearings. See September 22, 2020 Aff. at ¶38.

47. Accordingly, a service award in the amount of \$20,000.00 for Altamaha Bluff, LLC is approved and a service award in the amount of \$20,000.00 for Grant Lewis is approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

48. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

49. Class Counsel are awarded attorney's fees in the amount of \$700,000.00 from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

50. Class Counsel are awarded \$12,107.39 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

51. The Court further awards the Class Representative Altamaha Bluff, LLC \$20,000.00 as a service award from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

52. The Court further awards the Class Representative Grant Lewis \$20,000.00 as a service award from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

53. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

54. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED. This 19th day of Oct., 2020.

David L. Cavender
Judge David L. Cavender
Senior Judge

**TOLEDO MANUFACTURING
COMPANY, RAYONIER FOREST
RESOURCES, L.P.,
MARK TIMOTHY THRIFT, LISA
ROSE THRIFT, LESLIE H. BLAIR
AND MARY E.
BLAIR**

[illegible]

v.

Defendant.

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

WHEREAS, the Lawsuit sought refunds pursuant to O.C.G.A. §48-5-380 for taxes that were overpaid based on the County's use of only five (5) soil productivity classifications rather than nine (9) soil productivity classifications for parcels enrolled in the Forest Land Protection Act ("FLPA") program the Conservation Use Valuation Assessment program ("CUVA");

WHEREAS, this matter is currently before the Court on Named Plaintiffs' Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on December 14, 2020 as scheduled in the Preliminary Approval Order entered on November 12, 2020 and as made known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order to consider among other things the Fee Application; and

WHEREAS, the Court having considered the entire records of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated November 18, 2020 (the "November 18, 2020 Aff.") and the Affidavit of James L. Roberts, IV dated December 7, 2020 (the "December 7, 2020 Aff.").

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

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of \$540,000.00, reimbursement of Class Counsel's actual costs and expenses in the amount of \$7,385.65 and a service award in the total amount of \$40,000.00 (to be paid to the Class Representatives as follows: Toledo – \$25,000; Rayonier – \$5,000; the Thrifts – \$5,000; and the Blairs – \$5,000) all to be paid from the \$1,350,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney's fee is appropriate, fair and

reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions." In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the "undesirability" of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s November 18, 2020 Affidavit. The Class Counsel’s November 18, 2020 Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel’s fee request.

9. Here, the result obtained provides for not only the recovery of the tax overpayments by Class Members for tax years 2014 to 2019, but also future tax relief to the Class. See November 18, 2020 Aff. at ¶20.

10. The direct benefits to the Class Members include immediate cash payments from the \$1,350,000.00 Aggregate Refund Fund. Id. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 100% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the [Proposed] Consent Judgment). Id. at ¶21.

11. In addition to this immediate cash benefit to the Class Members the Proposed Consent Judgment will provide tangible benefits – tax dollar savings – into the future since the County has agreed to correct the soil delineation and land use values for future tax years beginning in tax year 2020. Id. at ¶19.

12. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel’s fee request. See November 18, 2020 Aff. at ¶¶30-42.

13. Class Counsel’s November 18, 2020 Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel defended a motion to dismiss and opposition to a motion for class certification and a motion for summary judgment. Id. at ¶¶11-12.

14. Class Counsel’s November 18, 2020 Affidavit also confirms that Class Counsel expended significant resources significant resources investigating the hundreds of potential refund claims including analyzing the County lists of parcels enrolled in the FLPA program for tax years 2014, 2015, 2016, 2017, 2018 and 2019 and analyzing the County lists of parcels enrolled in the CUVA program for tax years 2014, 2015, 2016, 2017, 2018 and 2019. Id. at ¶¶31-35. For all of the taxpayers who potentially could be entitled to a refund, Class Counsel reviewed property record cards, tax bills and soils maps. Id. at ¶36. The record also shows that Class Counsel analyzed the soil productivity classifications utilized by the County and then analyzed the soil productivity classifications required by the FLPA and CUVA statutes for each parcel to determine the refund. Id. at ¶37.

15. According to Class Counsel's November 18, 2020 Affidavit, Class Counsel and its staff invested not less than 773.7 hours on this Lawsuit. Id. at ¶54.

16. The Court does not doubt that this Lawsuit took an enormous amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

17. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

18. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” Lunsford v. Woodforest Nat'l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted). See also In re Equifax, Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at *33 (N.D. Ga. Mar. 17, 2020).

19. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent possibility of failing to certify the class or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved the County, there were also risks concerning sovereign immunity. See November 18, 2020 Aff. at ¶39.

20. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

21. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

22. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

23. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019) and in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020) which were both class actions for tax refunds.

24. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See November 18, 2020 Aff. at ¶48.

25. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶47.

26. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

27. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

28. Class Counsel effectively pursued the Named Plaintiffs' and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. Id. at ¶¶4-8, 49-55.

29. Class Counsel achieved an excellent outcome in this Lawsuit against the extremely reputable firm of Brown, Readdick, Bumgartner, Carter, Strickland & Watkins LLP including lead counsel G. Todd Carter. The Court finds that Mr. Carter was a worthy, highly competent and professional adversary.

30. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

31. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

32. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Charlton County Herald (the "Publication Notice") and the County was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

33. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees, expenses and service award.

34. Named Plaintiffs were directed to post Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was filed with the Court on November 18, 2020. On that same day the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage. See December 7, 2020 Aff. at ¶15.

35. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees, expenses and service award.

36. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before October 5, 2020 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

37. The Court finds that each facet of the Notice Program was timely and properly accomplished. See December 7, 2020 Aff. at ¶¶11-13. See also Affidavit of Printing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives filed by Named Plaintiffs.

38. The period for filing timely objections ended on November 30, 2020. There were no objections filed within the Court ordered objection period. There has been no objection filed

to date regarding Class Counsel's request for an award of attorney's fees, expenses and service award. See December 7, 2020 Aff. at ¶16. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

39. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$540,000.00 is approved,

The Expense Request is Approved

40. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$7,385.65 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

41. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See November 18, 2020 Aff. at ¶56.

42. Accordingly, \$7,385.65 in litigation costs and expenses is approved.

The Service Award Request is Approved

43. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service

award. More recently, in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00.

44. The evidence of record is that Class Representative Toledo identified the issue of the County using only five (5) soil productivity classifications rather than the nine (9) soil productivity classifications required by statutes for the FLPA and CUVA programs and attempted for four (4) years prior to the Lawsuit to have the County utilize the nine (9) soil productivity classifications required by statute for its own parcels, including filing a tax appeal in 2015. See November 18, 2020 Aff. at ¶27.

45. The Court also finds that as class representatives, Named Plaintiffs were active in this Lawsuit and have provided invaluable assistance to counsel by, among other things, locating relevant documents, participating in conferences with Class Counsel and remained ready to provide testimony in this Lawsuit on behalf of themselves and the Class Members. In doing so, the Named Plaintiffs were integral to forming the theory in this Lawsuit and reaching the Settlement. Id. ¶28.

46. Accordingly, a service awards in the amount of \$25,000.00 for Toledo, \$5,000 for Rayonier, \$5,000 for the Thrifts and \$5,000 for the Blairs (total award of \$40,000.00) are approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

47. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

48. Class Counsel are awarded attorney's fees in the amount of \$540,000.00 from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

49. Class Counsel are awarded \$7,385.65 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid no later than 30 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

50. The Court awards the Class Representative Toledo \$25,000.00 as a service award from the Aggregate Refund Fund to be paid no later than 30 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

51. The Court awards the Class Representative Rayonier \$5,000.00 as a service award from the Aggregate Refund Fund to be paid no later than 30 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

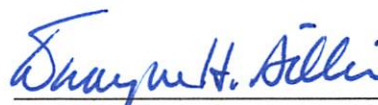
52. The Court awards the Class Representatives Thrifts \$5,000.00 as a service award from the Aggregate Refund Fund to be paid no later than 30 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

53. The Court awards the Class Representatives Blairs \$5,000.00 as a service award from the Aggregate Refund Fund to be paid no later than 30 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

54. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

55. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED. This 9 day of December, 2020.



Judge Dwayne H. Gillis

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Cheryl "Mandy" Harrison
CLERK OF COURTS

WHEREAS, the Court held a Final Approval Hearing on February 20, 2024 as scheduled in the First Amended Preliminary Approval Order filed on October 17, 2023 (the “First Amended Preliminary Order”) and as made known to the Class Members through the notice procedures (the

“Notice Program”) approved by the Court in the First Amended Preliminary Approval Order to consider among other things the Fee Application; and

WHEREAS, the Court having considered the entire records of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated December 22, 2023 (the “December Affidavit” or the “December Aff.”) and the Affidavit of James L. Roberts, IV dated February 2024 (the “February Affidavit” or the “February Aff.”)

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

1. The Fee Application requests an award of attorney’s fees to Class Counsel in the amount of \$80,000.00, reimbursement of Class Counsel’s actual costs and expenses in the amount of \$2,591.83 and a service award in the amount of \$5,000.00 all to be paid from the \$200,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney’s fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel’s Request for Attorney’s Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney’s fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn

County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions." In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;

- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s December Affidavit. The Class Counsel’s December Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class

Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$200,000.00 Aggregate Refund Fund. See December Aff. at ¶20. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 100% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the [Proposed] Consent Judgment). Id. at ¶22.

10. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. See December Aff. at ¶¶10-13, 32-39, 41.

11. Class Counsel's January Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action. Id. at ¶11.

12. Class Counsel's January Affidavit also confirms that Class Counsel expended significant resources significant resources in analyzing the potential refund claims for 2016, 2017, 2018, 2019, 2020, 2021 and 2022. Id. at ¶32. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimate led to the proposed resolution. Id. at ¶37. Class Counsel testified in his January Affidavit that the proposed class exceed 170 members for each of the seven (7) years at issue. For many of these taxpayers Class Counsel testified that they reviewed property tax record cards, tax bills and detailed County spreadsheets identifying every parcel that received the Homestead Exemption and providing specific parcel information including, among other things, the base year, year the Exemption was

granted, the value in the current frozen year and the valuation in the prior year. Class Counsel testified that they also reviewed tax digests. Id. at ¶33.

13. According to Class Counsel's December Affidavit, Class Counsel and its staff invested not less than 140 hours on this Lawsuit. Id. at ¶52.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” Lunsford v. Woodforest Nat'l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted). See also In re Equifax, Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at *33 (N.D. Ga. Mar. 17, 2020).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a county, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019), in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award (Feb. 23, 2021) Mary A. Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney’s Fees and Costs and Service Award (May 5, 2022); and in VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah, Civil Action

Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023). All six (6) of these cases were class action refund cases.

22. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See December Aff. at ¶45.

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶46.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiffs' and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. See December Aff. at ¶¶4-8, 14-15, 48-49.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel including Samuel G. Oliver, Esquire and Richard E. Braun, Jr., Esquire. The Court finds that Mr. Oliver and Mr. Braun were worthy, highly competent and professional adversaries.

28. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the First Amended Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Darien News (the "Publication Notice") and the City was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the City's website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was filed with the Court on December 22, 2023. Thereafter the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage on the City's website. See February Aff. at ¶16.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before January 15, 2024 and certain

objection procedures outlined in the First Amended Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. See December Aff. at ¶¶11-15. See also Affidavit of Mailing Printing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum").

36. The period for filing timely objections ended on January 15, 2024. There were no objections filed within the Court ordered objection period. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$80,000.00 is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$2,591.83 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See December Aff. at ¶54.

40. Accordingly, \$2,291.83 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000; and in VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023) the Superior Court of Chatham County awarded the Class Representative \$87,500.00. Also of

significance, this Court awarded Class Representative \$25,000.00 in Mary A. Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022) which was a refund class action based on a homestead exemption that contained the same language as the Homestead Exemption in this case.

42. The evidence of record is that Class Representatives were active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel and remained ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. See December Aff. at ¶29. The record shows that in doing so, that the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement. Id.

43. Accordingly, service awards in the amount of \$5,000 is approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$80,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

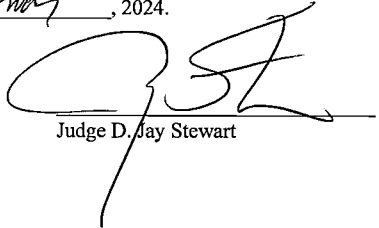
46. Class Counsel are awarded \$2,591.83 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

47. The Court awards the Class Representative \$5,000.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED. This 21st day of February, 2024.



Judge D. Jay Stewart

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

MARY A. BAILEY

Plaintiff,

v.

MCINTOSH COUNTY, GEORGIA

Defendant.

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CIVIL ACTION NO. SUV2021000009

ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD

WHEREAS, the instant action pending before the Court is a class action (the "Lawsuit") brought by Plaintiff Mary A. Bailey ("Named Plaintiff" or "Class Representative"), individually and on behalf of all persons similarly situated ("Class Members"), against Defendant McIntosh County, Georgia (the "County");

WHEREAS, the Lawsuit sought refunds pursuant to O.C.G.A. §48-5-380 to recover tax refunds for taxes paid for 2016 through 2020 based on the incorrect application of the McIntosh homestead exemption for county and school taxes found in House Bill 382 ("HB 382") and House Bill 450 ("HB 450") (collectively referred to as the "Homestead Exemption") for herself and on behalf of all similarly situated taxpayers;

WHEREAS, this matter is currently before the Court on Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on May 5, 2022 as scheduled in the Preliminary Approval Order filed on January 24, 2022 (the "Preliminary Order") and as made

MCINTOSH COUNTY GEORGIA
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Clerk of Court
Walter W. McDaniel
CLERK OF COURTS

known to the Class Members through the notice procedures (the “Notice Program”) approved by the Court in the Preliminary Approval Order to consider among other things the Fee Application; and

WHEREAS, the Court having considered the entire records of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated March 31, 2022 (the “March Affidavit” or the “March Aff.”) and the Affidavit of James L. Roberts, IV dated April 29, 2022 (the “April Affidavit” or the “April Aff.”)

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

1. The Fee Application requests an award of attorney’s fees to Class Counsel in the amount of \$400,000.00, reimbursement of Class Counsel’s actual costs and expenses in the amount of \$18,133.03 and a service award in the amount of \$25,000.00 all to be paid from the \$1,000,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney’s fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel’s Request for Attorney’s Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney’s fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn

County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions." In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;

- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s March Affidavit. The Class Counsel’s March Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class

Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$1,000,000.00 Aggregate Refund Fund. See March Aff. at ¶20. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 100% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the [Proposed] Consent Judgment). Id. at ¶22.

10. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. See March Aff. at ¶¶10-15, 32-39, 41.

11. Class Counsel's March Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action and a First Amended Motion to Certify Suit as Class Action. The County filed oppositions to both and Class Counsel defended those oppositions. The record further shows that Class Counsel researched, briefed and filed a motion for partial summary judgment. Id. at ¶¶32-37.

12. Class Counsel's March Affidavit also confirms that Class Counsel expended significant resources significant resources in analyzing the potential refund claims for 2016, 2017, 2018, 2019 and 2020. Id. at ¶33. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimate led to the proposed resolution. Id. at ¶36. Class Counsel testified in his March Affidavit that the proposed class exceed 3,500 members for each of the five (5) years at issue. For many of these taxpayers Class Counsel testified that they reviewed property tax record cards, tax bills and detailed County spreadsheets

identifying every parcel that received the Homestead Exemption and providing specific parcel information including, among other things, the base year, year the Exemption was granted, the value in the current frozen year and the valuation in the prior year. Class Counsel testified that they also reviewed tax digests. Id. at ¶33.

13. According to Class Counsel's March Affidavit, Class Counsel and its staff invested not less than 270 hours on this Lawsuit. Id. at ¶53.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” Lunsford v. Woodforest Nat'l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted). See also In re Equifax, Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at *33 (N.D. Ga. Mar. 17, 2020).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a county, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019), in Altamaha Bluff LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); and in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award (Feb. 23, 2021). All four (4) of these cases were class action refund cases.

22. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See March Aff. at ¶45.

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶46.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiff's and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. See March Aff. at ¶¶4-8, 48-49.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel including counsel at Brown, Readick, Bumgartner, Carter, Strickland & Watkins LLP including lead counsel G. Todd Carter. The Court finds that Mr. Carter was worthy, highly competent and professional adversaries.

28. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Darien News (the "Publication Notice") and the County was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the County's website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was filed with the Court on March 31, 2022. Thereafter the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage on the County's website. See April Aff. at ¶16.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before April 27, 2022 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. See April Aff. at ¶¶11-15. See also Affidavit of Mailing Printing and Publisher's

Affidavit attached as Exhibits “B” and “C” respectively to Supplemental Memorandum in Support of Application for Attorney’s Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the “Supplemental Memorandum”).

36. The period for filing timely objections ended on April 27, 2022. There were no objections filed within the Court ordered objection period. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney’s fees to Class Counsel in the amount of \$400,000.00 is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$18,133.03 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 (“Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary.” Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See March Aff. at ¶55.

40. Accordingly, \$18,133.03 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example,

in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; and in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000.

42. The evidence of record is that Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel and remained ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. See March Aff. at ¶29. The record shows that in doing so, that the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement. Id.

43. Accordingly, service awards in the amount of \$25,000 is approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$400,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

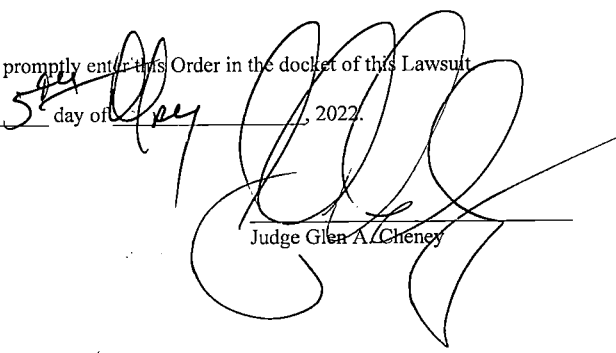
46. Class Counsel are awarded \$18,133.03 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

47. The Court awards the Class Representative \$25,000.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED. This 5th day of May, 2022.



Judge Glen A. Cheney

Date: 2/17/2021 2:42 PM
Reviewer: LS

Defendants.

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CIVIL ACTION NO. SPCV20-00767-MO

WHEREAS, the Court held a Final Approval Hearing on February 23, 2021 as scheduled in the Second Amended Preliminary Approval Order filed on December 29, 2020 (the “Preliminary Order”) and as made known to the Class Members through the notice procedures (the

“Notice Program”) approved by the Court in the Preliminary Approval Order to consider among other things the Fee Application; and

WHEREAS, the Court having considered the entire records of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated February 3, 2021 (the “February 3, 2021 Aff.”) and the Affidavit of James L. Roberts, IV dated February 16, 2021 (the “February 16, 2021 Aff.”).

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

1. The Fee Application requests an award of attorney’s fees to Class Counsel in the amount of \$1,100,000.00 (to be paid as follows: (a) 50% of the fees awarded on or before May 1, 2021 and (b) 50% of the fees awarded on or before May 1, 2022), reimbursement of Class Counsel’s actual costs and expenses in the amount of \$1,454.74 and a service award in the amount of \$55,000.00 all to be paid from the \$2,750,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney’s fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel’s Request for Attorney’s Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney’s fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn

County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019) and Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney’s fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) (“[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney’s fee from the fund as a whole.”). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) (“Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.”).

4. The controlling authority for awarding attorney’s fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat’l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney’s fees in common fund cases, Georgia Courts follow the Eleventh Circuit which “made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions.” In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

(1) the time and labor required;

- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s February 3, 2021 Affidavit. The Class Counsel’s February 3, 2021 Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class

Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$2,750,000.00 Aggregate Refund Fund. See February 3, 2021 Aff. at ¶16. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 73.89% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the [Proposed] Consent Judgment). Id. at ¶18.

10. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. See February 3, 2021 Aff. at ¶¶26-36, 50.

11. Class Counsel's February 3, 2021 Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Id. at ¶¶26-33.

12. Class Counsel's February 3, 2021 Affidavit also confirms that Class Counsel expended significant resources significant resources in analyzing the potential refund claims for 2015, 2016, 2017, 2018, 2019 and 2020. Id. at ¶32. The record shows that Class Counsel reviewed the discovery, pleadings and court orders in the civil rights lawsuit that was initiated against the City of Savannah in 2014 by several tour guides who operated in the City of Savannah in an action styled *Freenor, et al. v. Mayor and Aldermen of the City of Savannah*, Civil Action No. 4:14-cv-00247-WTM-GRS, in the United States District Court for the Southern District of Georgia, Savannah Division (the "Federal Lawsuit"). Id. at ¶27. Class Counsel testified by Affidavit that they reviewed and analyzed documents from the Federal Lawsuit that included, but were not

limited to, the following: Complaint; Amended Complaint; Plaintiffs' Motion for Summary Judgment and Memorandum of Law in Support Thereof; Statement of Material Facts; the City of Savannah's Opposition to Plaintiffs' Motion for Summary Judgment; Response to Statement of Material Facts; Plaintiffs' Reply to Response to Motion for Summary Judgment; the City of Savannah's Motion for Summary Judgment and Memorandum in Support Thereof; the City of Savannah's Supplemental Brief in Support of Motion for Summary Judgment; Plaintiffs' Response to the City of Savannah's Supplemental Brief; selected portions of the deposition of the City of Savannah's 30(b)(6) witness; selected portions of plaintiffs' depositions; declarations of plaintiffs; selected portions of the City of Savannah's Responses to First Set of Discovery; selected portions of the City of Savannah's Responses to Second Set of Discovery; selected portions of the City of Savannah's Responses to Third Set of Discovery; 2015 Service Program and Budget 2015-2019 Capital Improvement Program; 2016 Service Program and Budget 2016 Service Program and Budget 2016-2020 Capital Improvement Program; 2017 Adopted Budget and Five-Year Capital Improvement Program; 2018 Adopted Budget & Strategic Plan; 2019 Adopted Budget; 2020 Adopted Budget & Capital Improvement Program; documentation from the City of Savannah repealing the Preservation Fee Ordinance; Order of Judge William T. Moore, Jr. of the United States District Court for the Southern District of Georgia on cross motions for summary judgment; and Judge Moore's Order on cross motions for summary judgment related to the Preservation Fee Ordinance. Id. at ¶30.

13. According to Class Counsel's February 3, 2021 Affidavit, Class Counsel and its staff invested not less than 430 hours on this Lawsuit. Id. at ¶49.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required

the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel’s fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney’s fees.” Lunsford v. Woodforest Nat’l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted). See also In re Equifax, Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at *33 (N.D. Ga. Mar. 17, 2020).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a municipality, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a

general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019), in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020) and in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020). All three (3) of these cases were class action refund cases.

22. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See February 3, 2021 Aff. at ¶43.

23. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶42.

24. The record leaves no doubt that Class Counsel’s fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel’s fee request.

26. Class Counsel effectively pursued the Named Plaintiff’s and Class Members’ claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel’s extensive experience in property tax law and tax refund matters as well as experience with complex litigation. See February 3, 2021 Aff. at ¶¶4-8, 44-48.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel including R. Bates Lovett, Esquire, City Attorney, and counsel from Oliver Maner LLP, including Patrick T. O’Connor, Esquire and Patricia T. Paul, Esquire. The Court finds that Mr. Lovett, Mr. O’Connor and Ms. Paul were worthy, highly competent and professional adversaries.

28. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel’s fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the “Full Notice”), a notice be published in The Savannah Morning News (the “Publication Notice”) and the City of Savannah was directed to add a webpage to its website (the “Webpage”) and a webpage on the Visit Savannah website providing information about the Lawsuit and the proposed Settlement (collectively the “Notice Program”).

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the City of Savannah's website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was filed with the Court on February 3, 2021. On that same day the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage on the City of Savannah's website. See February 16, 2021 Aff. at ¶16.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before February 8, 2021 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. See February 16, 2021 Aff. at ¶¶11-15. See also Affidavit of Mailing Printing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum"). See also Clippings from The Savannah Morning News attached to the Supplemental Memorandum as Exhibit "D".

36. The period for filing timely objections ended on February 8, 2021. There were no objections filed within the Court ordered objection period specifically objecting to the request for an award of attorney fees, expenses and service award. There was a single objection sent to Roberts Tate LLC within the Court ordered objection period. See February 16, 2021 Aff. at ¶17. While not specifically addressing request for an award of attorney fees, expenses and service award, the Court found that the objection was procedurally invalid and substantively without merit. The Court overruled the objection in its Final Approval Order and Judgment. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$1,100,000.00 (to be paid as follows: (a) 50% of the fees awarded on or before May 1, 2021 and (b) 50% of the fees awarded on or before May 1, 2022) is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$1,454.74 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See February 3, 2021 Aff. at ¶51.

40. Accordingly, \$1,454.74 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00 and in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00.

42. The evidence of record is that Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel and remained ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. See February 3, 2021 Aff. at ¶24. The record shows that in doing so, that the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement. Id.

43. Accordingly, a service awards in the amount of \$55,000 is approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$1,100,000.00 from the Aggregate Refund Fund to be paid as follows: (a) 50% of the fees awarded on or before May 1, 2021 and (b) 50% of the fees awarded on or before May 1, 2022. The fees are to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

46. Class Counsel are awarded \$1,454.74 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

47. The Court awards the Class Representative \$55,000.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED. This 17th day of February, 2021.



Judge John E. Morse, Jr.

September 15, 2023
Princeton Email
Dep. Clerk S.C.C.C., GA

VTAL REAL ESTATE, LLC)
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)
Plaintiff,) CIVIL ACTION NO. SPCV21-00789-CO
)
v.)
)
MAYOR AND ALDERMEN OF THE)
CITY OF SAVANNAH)
)
)
Defendants.)

WHEREAS, the instant action pending before the Court is a class action (the “Lawsuit”) brought by Plaintiff VTAL Real Estate, LLC (“Named Plaintiff” or “Class Representative”), individually and on behalf of all persons similarly situated (“Class Members”), against Defendant Mayor and Aldermen of the City of Savannah (the “City”);

WHEREAS, the Lawsuit sought refunds for fees collected under the City of Savannah 2021 Revenue Ordinance, Article U (the “Utility Service Fees Ordinance”) and refund under O.C.G.A. § 48-5-380 (the “Refund Statute”) for illegal fees levied and collected under the Utility Service Fees Ordinance for itself and on behalf of all similarly situated commercial and residential building permit applicants;

WHEREAS, this matter is currently before the Court on Class Counsel’s Application for Attorney’s Fees, Reimbursement of Expenses and Service Award to Class Representative (the “Fee Application”);

WHEREAS, the Court held a Final Approval Hearing on September 15, 2023 as scheduled in the First Amended Preliminary Approval Order filed on July 11, 2023 (the “Preliminary Order”)

and as made known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order to consider among other things the Fee Application; and

WHEREAS, the Court having considered the entire records of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated August 18, 2023 (the "August Affidavit" or the "August Aff."), the Affidavit of John B. Manly dated August 2, 2023 (the "Manly Affidavit" or the Manly Aff.") and the Affidavit of James L. Roberts, IV dated September 8, 2023 (the "September Affidavit" or the "September Aff.")

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

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of \$1,400,000.00, reimbursement of Class Counsel's actual costs and expenses in the amount of \$28,209.37 and a service award in the amount of \$87,500.00 all to be paid from the \$3,500,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney's fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund.

Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019); Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020); Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020); Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021); and Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions." In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the "undesirability" of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the "Camden I Factors".

7. In support of their request for attorney's fees equal to 40% of the common fund, Class Counsel presented Class Counsel's August Affidavit and the Manly Affidavit. The Class

Counsel's August Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently analyzed the Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$3,500,000.00 Aggregate Refund Fund. See August Aff. at ¶30. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 100% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the [Proposed] Consent Judgment). Id. at ¶32. It is anticipated that the Aggregate Refund Fund is sufficient to pay each Class Member 50% to 100% of the total calculated refund. Id. at ¶33.

10. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. See August Aff. at ¶¶10-24, 42-55; Manly Aff. at ¶11.

11. Class Counsel's August Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and six (6) amendments thereto in this Lawsuit. Class Counsel filed a Motion to Certify Suit as Class Action with Memorandum of Law in Support thereof, Second Amended Motion to Certify Suit as

Class Action with Supplemental Memorandum in Support thereof and Third Amended Motion to Certify Suit as Class Action with Supplemental Memorandum of Law in Support thereof. See August Aff. at ¶¶10-20.

12. Class Counsel's August Affidavit also confirms that Class Counsel expended significant resources in analyzing over 1,000 potential refund claims for July 30, 2016 to present. Id. at ¶¶42, 49. The record shows that Class Counsel reviewed over 740 files for commercial and residential new builds and over 300 files for commercial and residential renovations. Id. at ¶¶43-45. The record shows Class Counsel collected information from these files for detailed review including project name, address, date of application, applicant name, applicant phone number, applicant email and the amount of the various fees charged. Id. at ¶46. The record further shows that Water and Sewer Approval Forms, including all exhibits thereto, were reviewed for each commercial building permit application for new builds, commercial building permit applications for renovations, residential building permit applications for new builds and residential building permit applications for renovations. Id. at ¶47. Class Counsel testified in the August Affidavit that based on the Water and Sewer Approval forms, each fee charge was identified including: Water Tap-in Fees; Sewer Tap-in Fees; Water Additional Fees; Reclaimed Water Fees; Treatment Plant Fees; Sewer Area Additional Fees; and Sewer Site Additional Fees. Id. at ¶48. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimate led to the proposed resolution. Id. at ¶36.

13. According to Class Counsel's August Affidavit, Roberts Tate LLC invested not less than 598.8 hours on this Lawsuit. Id. at ¶68. According to the Manly Affidavit Manly Shipley, LLP invested no less than 170 hours on this Lawsuit. See Manly Aff. at ¶11.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” Lunsford v. Woodforest Nat'l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted). See also In re Equifax, Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at *33 (N.D. Ga. Mar. 17, 2020).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a municipality, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel's fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the

amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019), in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award (Feb. 23, 2021); and in Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney’s Fees and Costs and Service Award (May 5, 2022). All five (5) of these cases were class action refund cases.

22. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See August Aff. at ¶62.

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶61.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiff's and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in tax law and tax refund matters as well as experience with complex litigation. See August Aff. at ¶¶4-8, 63-64.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel including counsel for the City including R. Bates Lovett, Esquire, City Attorney and Patrick T. O'Connor, Esquire and Patty T. Paul, Esquire of Oliver Maner LLP. The Court finds that the City attorneys were worthy, highly competent and professional adversaries.

28. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be sent via electronic mail to the Class Members (the

“Email Notice”), a notice be published in The Savannah Morning News (the “Publication Notice”), the City was directed to add a webpage to its website (the “Main Settlement Webpage”) providing information about the Lawsuit and the proposed Settlement and the City was directed to post a notice on its webpage for applications and building permits (the “Permit Webpage Notice”) directing Class Members (collectively the “Notice Program”).

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney’s fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney’s Fees, Reimbursement of Expenses and Service Award to Class Representative on the Main Settlement Webpage on the City’s website on the same day that it was filed with the Court. The record shows that the Application for Attorney’s Fees, Reimbursement of Expenses and Service Award to Class Representative was filed with the Court on August 18, 2023. Thereafter the Application for Attorney’s Fees, Reimbursement of Expenses and Service Award to the Class Representative was posted on the Main Settlement Webpage on the City’s website. See September Aff. at ¶17.

33. The Full Notice, the Email Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel’s request for an award of attorney’s fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before August 28, 2023 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. See September Aff. at ¶¶11-16. See also Affidavit of Terry D. Turner, Jr. and

Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum").

36. The period for filing timely objections ended on August 28, 2023. There were no objections filed within the Court ordered objection period. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$1,400,000.00 is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$28,209.37 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See August Aff. at ¶70; Manly Aff. at ¶13.

40. Accordingly, \$28,209.37 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000; and in Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022) the Superior Court of McIntosh County awarded the Class Representative \$25,000.

42. The evidence of record is that Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel and remained ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. See August Aff. at ¶39. The

record shows that in doing so, that the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement. Id.

43. Accordingly, service award in the amount of \$87,500 is approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative is GRANTED for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$1,400,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

46. Class Counsel are awarded \$28,209.37 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the Consent Judgment.

47. The Court awards the Class Representative \$87,500.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the Consent Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED. This 15th day of September, 2023.



Judge Lisa Goldwire Colbert

March 1, 2024

Dep. Clerk S.C.C.C., GA

ROBERT E. ANDERSON,

Plaintiff,

v.

CHATHAM COUNTY

Defendant.

CIVIL ACTION NO. SPCV21-01165-CO

WHEREAS, the instant action pending before the Court is a class action (the “Lawsuit”) brought by Plaintiff Robert E. Anderson (“Named Plaintiff” or “Class Representative”), individually and on behalf of all persons similarly situated (“Class Members”), against Defendant Chatham County, Georgia (the “County”);

WHEREAS, the Lawsuit sought refunds pursuant to O.C.G.A. §48-5-380 to recover tax refunds for taxes paid for 2016 through 2020 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") in valuing agricultural parcels from 2016 to 2020 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 County's 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 for themselves and on behalf of all similarly situated taxpayers;

WHEREAS, this matter is currently before the Court on Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on March 1, 2024 as scheduled in the Preliminary Approval Order filed on December 18, 2023 (the "Preliminary Order") and as made known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order to consider among other things the Fee Application; and

WHEREAS, the Court having considered the entire record of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated January 30, 2024 (the "January Affidavit" or the "January Aff."), the Affidavit of James L. Roberts, IV dated February 2024 (the "February Affidavit" or the "February Aff.") and the Affidavit of John Manly dated January 19, 2024 (the "Manly Affidavit");

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

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of \$300,000.00, reimbursement of Class Counsel's actual costs and expenses in the amount of \$3,056.21 and a service award in the amount of \$18,750.00 all to be paid from the \$750,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney's fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the

exclusive method for awarding fees in common fund class actions.” In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s January Affidavit. The Class Counsel’s January Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the

Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$750,000.00 Aggregate Refund Fund. See January Aff. at ¶24. Each Qualified Class Member (as defined in the First Amended Consent Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 100% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the First Amended Consent Judgment). Id. at ¶26.

10. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. See January Aff. at ¶¶9-20, 34-42, 56, 41.

11. Class Counsel's January Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action and First Amended Motion to Certify Suit as Class Action. Id. at ¶¶12, 14.

12. Class Counsel's January Affidavit also confirms that Class Counsel expended significant resources significant resources in analyzing the potential refund claims for 2016, 2017, 2018, 2019 and 2020. Id. at ¶35. The record shows that Class Counsel expended significant

resources researching and developing the damage analysis that ultimately led to the proposed resolution. Id. at ¶38. Class Counsel testified in his January Affidavit that the proposed class exceeded 200 members for each of the five (5) years at issue. For many of these taxpayers Class Counsel testified that they reviewed property tax record cards, tax bills and detailed County spreadsheets. Class Counsel testified that they also reviewed tax digests. Id. at ¶36.

13. According to Class Counsel's January Affidavit, Class Counsel and its staff invested not less than 147 hours on this Lawsuit. Id. at ¶55. According to the Manly Affidavit, the staff at Manly, Shipley, LLP invested not less than 66 hours on this Lawsuit. See Manly Affidavit at ¶13.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” Lunsford v. Woodforest Nat'l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed

at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a county, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019), in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of

Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021); in Mary A. Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022); and in VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023). All six (6) of these cases were class action refund cases.

22. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See January Aff. at ¶49.

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶48.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiff's and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. See January Aff. at ¶¶4-8, 50-51.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel including R. Johnathan Hart, Esquire and Andre Pretorius, Esquire. The Court finds that Mr. Hart and Mr. Pretorius were worthy, highly competent and professional adversaries.

28. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Savannah Morning News (the "Publication Notice") and the County was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the County's website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was filed with the Court on January 31, 2024. Thereafter the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage on the County's website. See February Aff. at ¶15.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before February 19, 2024 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. See January Aff. at ¶¶11-15. See also Affidavit of Mailing Printing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum").

36. The period for filing timely objections ended on February 19, 2024. There were no objections filed within the Court ordered objection period. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$300,000.00 is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$3,056.21 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See January Aff. at ¶57; February Aff. at ¶18; and Manly Aff. at ¶13.

40. Accordingly, \$3,056.21 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000; in Mary A. Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022) the Superior Court of McIntosh County awarded Class Representative \$25,000.00; and in VTAL Real Estate, LLC v. Mayor and

Aldermen of the City of Savannah, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023) the Superior Court of Chatham County awarded the Class Representative \$87,500.00.

42. The evidence of record is that Class Representatives were active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel and remained ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. See January Aff. at ¶32. The record shows that in doing so, that the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement. Id.

43. Accordingly, service awards in the amount of \$18,750.00 is approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$300,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the First Amended Consent Judgment.

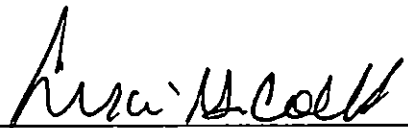
46. Class Counsel are awarded \$3,056.21 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the First Amended Consent Judgment.

47. The Court awards the Class Representative \$18,750.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the First Amended Consent Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

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



Judge Lisa Goldwire Colbert

IN THE SUPERIOR COURT OF JOHNSON COUNTY
STATE OF GEORGIA

FILED IN OFFICE
Johnson County, GA
Date 2-10-2025
Patricia Glover, Clerk
Superior Court

DEER RUN TIMBER, LLC

Plaintiff,

v.

JOHNSON COUNTY

Defendant.

CIVIL ACTION NO. 2023-CV-0125

ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD

WHEREAS, the instant action pending before the Court is a class action (the "Lawsuit") brought by Plaintiff Deer Run Timber, LLC ("Named Plaintiff" or "Class Representative"), individually and on behalf of all persons similarly situated ("Class Members"), against Defendant Johnson County, Georgia (the "County");

WHEREAS, the Lawsuit seeks, for Named Plaintiff and all similarly situated taxpayers, refunds pursuant to O.C.G.A. §48-5-380 for taxes in the form of fire fees (the "Fire Fee") paid for 2018 through 2023 based on the County's failure to comply with the Georgia Constitution and Georgia law;

WHEREAS, this matter is currently before the Court on Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on February 10, 2025, as scheduled in the Preliminary Approval Order filed on November 5, 2024, (the "Preliminary Order") and as made known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order; and

WHEREAS, the Court having considered the entire record of this Lawsuit, including the Fee Application, the evidence presented, including, but not limited to, the Affidavit of James L. Roberts, IV dated January 14, 2025 (the "January 14th Affidavit" or the "January 14th Aff.") and Affidavit of James L. Roberts, IV dated February 3, 2025 (the "February 3rd Affidavit" or the "February 3rd Aff.") .

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

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of \$40,000.00, reimbursement of Class Counsel's actual costs and expenses in the amount of \$11,510.42 and a service award in the amount of \$2,500.00 all to be paid from the \$100,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney's fee is appropriate, fair, and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair, and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law, where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. *Barnes v. City of Atlanta*, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006); *see also Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and *Altamaha*

Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19. 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. *See Boeing Co. v. Van Gemert*, 444 U.S. 472, 478 (1980) (“[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney’s fee from the fund as a whole.”); *Camden I Condominium Association, Inc., et al v. Dunkle*, 946 F.2d 768, 771 (11th Cir. 1991) (“Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.”).

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is *Camden I*. Georgia courts rely on *Camden I* when awarding fees in a common fund case. *See Friedrich v. Fidelity Nat'l Bank*, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which “made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions.” *In re Checking Account Overdraft Litig.*, 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;

- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “*Camden I* Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s January 14th Affidavit. The Class Counsel’s January 14th Affidavit analyzes each of the *Camden I* Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the *Camden I* Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth *Camden I* Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. *See Allapattah Servs., Inc. v. Exxon Corp.*, 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth *Camden I* Factor supports Class Counsel’s fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$100,000.00 Aggregate Refund Fund. *See* January 14th Aff. at ¶24. Each Qualified Class Member (as defined in the Consent Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 33.33% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the Consent Judgment). *Id.* at ¶26.

10. The Court finds that the first, fourth and seventh *Camden I* Factors – the time and labor, preclusion of other employment, and the time limitations imposed – support Class Counsel’s fee request. *See* January 14th Aff. at ¶¶34-45.

11. Class Counsel’s January 14th Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action. *Id.* at ¶¶34-45, 10-17.

12. Class Counsel’s January 14th Affidavit also confirms that Class Counsel expended significant resources in analyzing the potential refund claims for 2018, 2019, 2020, 2021, 2022 and 2023. *Id.* at ¶¶34-45, 10-17. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimately led to the proposed resolution. *Id.* at ¶¶34-45, 10-17. Class Counsel testified in his January 14th Affidavit that the proposed class exceeds 2,000 members for each of the six (6) years at issue. For many of these taxpayers, Class Counsel testified that they reviewed property tax record cards, tax bills and detailed County spreadsheets. *Id.* at ¶36.

13. According to Class Counsel’s Affidavit, Class Counsel and its staff invested not less than 122.6 hours on this Lawsuit. *Id.* at ¶55.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth, and tenth *Camden I* Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” *Lunsford v. Woodforest Nat'l Bank*, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a county, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth *Camden I* Factors – the customary fee and awards in similar cases – supports approval of Class Counsel's fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” *Camden I*, 946 F.2d at 774.

However, the *Camden I* Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” *Id.* at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by *Barnes*, 281 Ga. 256 (33.33%) and *Camden I*, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019); *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award (Feb. 23, 2021); *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney’s Fees and Costs and Service Award (May 5, 2022); *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney’s Fees and Costs and Service Award (Sept. 15, 2023); and *Robert E. Anderson v. Chatham County*, Civil Action No. SPC21-01165-CO, Superior Court of Chatham County, Order on Attorney’s Fees and Costs and Service Award (Mar. 1, 2024). All seven (7) of these cases were class action refund cases.

22. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. *See* January 14th Aff. at ¶¶47-79

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. *Id.* at ¶49.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth, and eleventh *Camden I* Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiff's and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. *See* January 14th Aff. at ¶¶3-8.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel, including Joseph C. Sumner, Jr., Esquire. The Court finds that Mr. Sumner was a worthy, highly competent, and professional adversary.

28. In sum, the Court finds that all of the *Camden I* Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Johnson Journal (the "Publication Notice"), and the County was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the County's website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses, and Service Award was filed with the Court on January 15, 2025. Thereafter the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage on the County's website.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before February 1, 2025, and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. *See* Affidavit of Mailing Printing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's

Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum").

36. The period for filing timely objections ended on February 1, 2025. There were no objections filed within the Court ordered objection period. *See Ingram, et al v. The Coca-Cola Co.*, 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$40,000.00 is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$11,510.42 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. *See George, et al v. Academy Mortgage Corp.*, 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." *Citing McLendon v. PSC Recovery Sys.*, 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. *See* January 14th Aff. at ¶57.

40. Accordingly, \$11,510.42 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior

Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000; in *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022) the Superior Court of McIntosh County awarded Class Representative \$25,000.00; in *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023) the Superior Court of Chatham County awarded the Class Representative \$87,500.00; and in *Robert E. Anderson v. Chatham County*, Civil Action No. SPCV21-04465-CO, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024) the Superior Court of Chatham County awarded the Class Representative \$18,750.00.

42. The evidence of record is that the Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant

documents, participating in conferences with Class Counsel, and remaining ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. *See* January 14th Aff. at ¶32. The record shows that in doing so, that the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement. *Id.*

43. Accordingly, a service award in the amount of \$2,500.00 is approved. *See Ingram*, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is **GRANTED** for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$40,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the Consent Judgment.

46. Class Counsel are awarded \$11,510.42 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the Consent Judgment.

47. The Court awards the Class Representative \$2,500.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the Consent Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

[Signature on following page]

SO ORDERED this 10 day of February, 2025.

W. H. Bm
Judge

IN THE SUPERIOR COURT OF CHATHAM COUNTY
STATE OF GEORGIA

FILED IN OPEN COURT

June 10, 2025
Darce Hudson
Dep. Clerk S.C.C.C., GA

GRANGE INVESTMENTS, LLC,

Plaintiff,

v.

CITY OF PORT WENTWORTH,

Defendant.

CIVIL ACTION NO. SPCV23-00216-KA

ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD

WHEREAS, the instant action pending before the Court is a class action (the "Lawsuit") brought by Plaintiff Grange Investments, LLC ("Named Plaintiff" or "Class Representative"), individually and on behalf of all persons similarly situated ("Class Members"), against Defendant City of Port Wentworth, Georgia (the "City");

WHEREAS, the Lawsuit seeks, for Named Plaintiff and all similarly situated taxpayers, refunds pursuant to O.C.G.A. §48-5-380 for taxes in the form of fire fees (the "Fire Fee") paid for 2017 through 2024 based on the City's failure to comply with the Georgia Constitution and Georgia law;

WHEREAS, this matter is currently before the Court on Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on June 10, 2025, as scheduled in the Preliminary Approval Order filed on March 3, 2025, (the "Preliminary Order") and as made known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order; and

WHEREAS, the Court having considered the entire record of this Lawsuit, including the Fee Application, the evidence presented, including, but not limited to, the Affidavit of James L. Roberts, IV dated May 8, 2025 (the “May 8th Roberts Affidavit” or the “May 8th Aff.”), the Affidavit of John Manly dated April 22, 2025 (the “April 22nd Manly Affidavit”), the Affidavit of James L. Roberts, IV dated June 2, 2025 (the “June 2nd Roberts Affidavit” or the “June 2nd Aff.”), and the Affidavit of John Manly dated April 22, 2025 (the “April 22nd Manly Affidavit”).

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

1. The Fee Application requests an award of attorney’s fees to Class Counsel in the amount of \$760,000.00, reimbursement of Class Counsel’s actual costs and expenses in the amount of \$2,390.78 and a service award in the amount of \$47,500.00 all to be paid from the \$1,900,000.00 Aggregate Refund Fund established in the Resolution of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney’s fee is appropriate, fair, and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair, and reasonable and is therefore approved.

Class Counsel’s Request for Attorney’s Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law, where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney’s fees are paid from the fund. *Barnes v. City of Atlanta*, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006); *see also Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019) and *Altamaha*

Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. *See Boeing Co. v. Van Gemert*, 444 U.S. 472, 478 (1980) (“[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney’s fee from the fund as a whole.”); *Camden I Condominium Association, Inc., et al v. Dunkle*, 946 F.2d 768, 771 (11th Cir. 1991) (“Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.”).

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is *Camden I*. Georgia courts rely on *Camden I* when awarding fees in a common fund case. *See Friedrich v. Fidelity Nat'l Bank*, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which “made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions.” *In re Checking Account Overdraft Litig.*, 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;

- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “*Camden I* Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented the Roberts May 8th Affidavit and Manly April 22nd Affidavit. The Roberts May 8th Affidavit analyzes each of the *Camden I* Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the *Camden I* Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth *Camden I* Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. *See Allapattah Servs., Inc. v. Exxon Corp.*, 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth *Camden I* Factor supports Class Counsel’s fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$1,900,000.00 Aggregate Refund Fund. *See* Roberts May 8th Aff. at ¶31. Each Qualified Class Member (as defined in the Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 45% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the Judgment). *Id.* at ¶26.

10. The Court finds that the first, fourth and seventh *Camden I* Factors – the time and labor, preclusion of other employment, and the time limitations imposed – support Class Counsel’s fee request. *See* Roberts May 8th Aff. at ¶¶34-45.

11. The Roberts May 8th Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action. *Id.* at ¶¶34-45, 10-19.

12. The Roberts May 8th Affidavit also confirms that Class Counsel expended significant resources in analyzing the potential refund claims for 2017, 2018, 2019, 2020, 2021, 2022, 2023, and 2024. *Id.* at ¶¶34-45, 10-19. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimately led to the proposed resolution. *Id.* at ¶¶34-45, 10-19. Class Counsel testified in the Roberts May 8th Affidavit that the proposed class exceeds 175 members for each of the years at issue. For many of these taxpayers, Class Counsel testified that they reviewed property tax record cards, tax bills and detailed City spreadsheets. *Id.* at ¶36.

13. According to Class Counsel’s Affidavits, Class Counsel and its staff invested not less than 180 hours on this Lawsuit. *Id.* at ¶53; Manly April 22nd Affidavit at ¶11.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth, and tenth *Camden I* Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” *Lunsford v. Woodforest Nat'l Bank*, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a City, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth *Camden I* Factors – the customary fee and awards in similar cases – supports approval of Class Counsel's fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” *Camden I*, 946 F.2d at 774.

However, the *Camden I* Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” *Id.* at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by *Barnes*, 281 Ga. 256 (33.33%) and *Camden I*, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019); *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award (Feb. 23, 2021); *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney’s Fees and Costs and Service Award (May 5, 2022); *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney’s Fees and Costs and Service Award (Sept. 15, 2023); and *Robert E. Anderson v. Chatham County*, Civil Action No. SPC21-01165-CO, Superior Court of Chatham County, Order on Attorney’s Fees and Costs and Service Award (Mar. 1, 2024); and *Deer Run Timber, LLC v. Johnson County*, Superior Court of Johnson

County, Civil Action No. 2023-CV-0125, Order on Attorney's Fees and Costs and Service Award (Feb. 10, 2025). All eight (8) of these cases were class action refund cases.

22. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. *See Roberts May 8th Aff.* at ¶¶47-49.

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. *Id.* at ¶49.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth, and eleventh *Camden I* Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiff's and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. *See Roberts May 8th Aff.* at ¶¶3-8; *Manly April 22nd Aff.* at ¶5.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel, including Patrick T. O'Connor, Esquire, Patricia T. Paul, Esquire, and Scott C. Robichaux, Esquire. The Court finds that such counselors were worthy, highly competent, and professional adversaries.

28. In sum, the Court finds that all of the *Camden I* Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Savannah Morning News (the "Publication Notice"), and the City was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Resolution (collectively the "Notice Program").

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the City's website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses, and Service Award was filed with the Court on May 12, 2025. Thereafter the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage on the City's website.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before June 1, 2025, and certain

objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. *See* Affidavit of Mailing Printing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum").

36. The period for filing timely objections ended on June 1, 2025. There were no objections filed within the Court ordered objection period. *See Ingram, et al v. The Coca-Cola Co.*, 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$760,000.00 is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$2,390.78 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. *See George, et al v. Academy Mortgage Corp.*, 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." *Citing McLendon v. PSC Recovery Sys.*, 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. *See* May 8th Aff. at ¶57.

40. Accordingly, \$2,390.78 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000; in *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022) the Superior Court of McIntosh County awarded Class Representative \$25,000.00; in *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023) the Superior Court of Chatham County awarded the Class Representative \$87,500.00; *Robert E.*

Anderson v. Chatham County, Civil Action No. SPCV21-04465-CO, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024) the Superior Court of Chatham County awarded the Class Representative \$18,750.00; and in *Deer Run Timber, LLC v. Johnson County*, Superior Court of Johnson County, Civil Action No. 2023-CV-0125, Order on Attorney's Fees and Costs and Service Award (Feb. 10, 2025) the Superior Court of Johnson County awarded the Class Representative \$2,500.00.

42. The evidence of record is that the Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel, and remaining ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. *See Roberts May 8th Aff.* at ¶32. The record shows that in doing so the Class Representative was integral to forming the theory in this Lawsuit and reaching the Resolution. *Id.*

43. Accordingly, a service award in the amount of \$47,500.00 is approved. *See Ingram*, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is **GRANTED** for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$760,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the Order and Judgment.

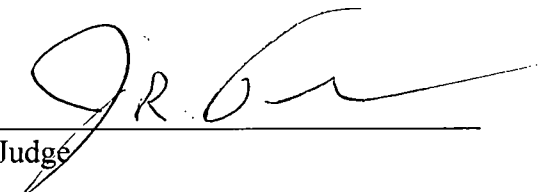
46. Class Counsel are awarded \$2,390.78 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the Judgment.

47. The Court awards the Class Representative \$47,500.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED this 10 day of June, 2025.



Judge

23CV00067

AUG 18, 2025 10:37 AM

Belinda Parker
Belinda Parker, Clerk
Brooks County, Georgia

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

STEVEN SCHRECK,

Plaintiff,

v.

BROOKS COUNTY,

Defendant.

CIVIL ACTION NO. 23-CV-00067

ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD

WHEREAS, the instant action pending before the Court is a class action (the "Lawsuit") brought by Plaintiff Steven Schreck ("Named Plaintiff" or "Class Representative"), individually and on behalf of all persons similarly situated ("Class Members"), against Defendant Brooks County, Georgia (the "County");

WHEREAS, the Lawsuit seeks, for Named Plaintiff and all similarly situated taxpayers, refunds pursuant to O.C.G.A. §48-5-380 for taxes in the form of fire fees (the "Fire Fee") paid for 2018 through 2025 based on the County's failure to comply with the Georgia Constitution and Georgia law;

WHEREAS, this matter is currently before the Court on Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on August 18, 2025, as scheduled in the Preliminary Approval Order dated on June 26, 2025, (the "Preliminary Order") and as made

known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order; and

WHEREAS, the Court having considered the entire record of this Lawsuit, including the Fee Application, the evidence presented, including, but not limited to, the Affidavit of James L. Roberts, IV dated July 28, 2025 (the "July 28th Roberts Affidavit" or the "July 28th Aff."), and the Affidavit of James L. Roberts, IV dated August 11, 2025 (the "August 11th Roberts Affidavit" or the "August 11th Aff.").

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

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of \$400,000.00, reimbursement of Class Counsel's actual costs and expenses in the amount of \$28,051.80 and a service award in the amount of \$25,000.00 all to be paid from the \$1,000,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. Such fees, expenses, and award shall be promptly paid promptly paid within ten (10) days following the Effective Date (as defined in the Settlement Agreement) of the Settlement Agreement as funds permit with Class Counsel Costs and Expenses being paid in full from the County's first settlement payment and the Class Representative Service Award and Class Counsel Fees being paid in pro rata shares from the first and subsequent County settlement payments until paid in full. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney's fee is appropriate, fair, and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair, and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law, where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. *Barnes v. City of Atlanta*, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006); *see also Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. *See Boeing Co. v. Van Gemert*, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."); *Camden I Condominium Association, Inc., et al v. Dunkle*, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is *Camden I*. Georgia courts rely on *Camden I* when awarding fees in a common fund case. *See Friedrich v. Fidelity Nat'l Bank*, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the

exclusive method for awarding fees in common fund class actions.” *In re Checking Account Overdraft Litig.*, 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “*Camden I* Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented the Roberts July 18th Affidavit. The Roberts July 18th Affidavit analyzes each of the *Camden I* Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the *Camden I* Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth *Camden I* Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. *See Allapattah Servs., Inc. v. Exxon Corp.*, 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class

Counsel achieved an excellent result for the Class and that the eighth *Camden I* Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$1,000,000.00 Aggregate Refund Fund. *See* Roberts July 18th Aff. at ¶23. Each Settlement Class Member (as defined in the Settlement Agreement) will receive his or her pro-rata share of his or her calculated tax refund up to 25% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the Settlement Agreement). *Id.* at ¶28.

10. The Court finds that the first, fourth and seventh *Camden I* Factors – the time and labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. *Id.* at ¶¶33-44.

11. The Roberts July 18th Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action. *Id.* at ¶¶33-44, 10-19.

12. The Roberts July 18th Affidavit also confirms that Class Counsel expended significant resources in analyzing the potential refund claims for 2018, 2019, 2020, 2021, 2022, 2023, 2024, and 2025. *Id.* at ¶¶33-44, 10-19. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimately led to the proposed settlement. *Id.* at ¶¶33-44, 10-19. Class Counsel testified in the Roberts July 18th Affidavit that the proposed class exceeds 9400 members for each of the years at issue. For many of these taxpayers, Class Counsel testified that they reviewed property tax record cards, tax bills and detailed County spreadsheets. *Id.* at ¶35.

13. According to Class Counsel's Affidavits, Class Counsel and its staff invested not less than 468 hours on this Lawsuit. *Id.* at ¶51.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth, and tenth *Camden I* Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” *Lunsford v. Woodforest Nat'l Bank*, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a County, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth *Camden I* Factors – the customary fee and awards in similar cases – supports approval of Class Counsel's fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” *Camden I*, 946 F.2d at 774. However, the *Camden I* Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” *Id.* at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by *Barnes*, 281 Ga. 256 (33.33%) and *Camden I*, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019); *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award (Feb. 23, 2021); *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney’s Fees and Costs and Service Award (May 5, 2022); *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney’s Fees and Costs and Service Award (Sept. 15, 2023); and *Robert E. Anderson v. Chatham County*, Civil Action No. SPC21-

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22. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. *See Roberts July 18th Aff.* at ¶¶46-48.

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. *Id.* at ¶48.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth, and eleventh *Camden I* Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiff's and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. *See Roberts July 18th Aff.* at ¶¶3-8.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel, including Bradley J. Watkins, Esquire, and Amanda L. Szokoly, Esquire. The Court finds that such counselors were worthy, highly competent, and professional adversaries.

28. In sum, the Court finds that all of the *Camden I* Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Quitman Free Press (the "Publication Notice"), and a website created (the "Settlement Website") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Settlement Website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses, and Service Award was filed with the Court on July 28, 2025. Thereafter the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Settlement Website.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before August 8, 2025, and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. *See* Affidavit of Mailing Printing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum").

36. The period for filing timely objections ended on August 8, 2025. There were no objections filed within the Court ordered objection period. *See Ingram, et al v. The Coca-Cola Co.*, 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$400,000.00 is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$28,051.80 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. *See George, et al v. Academy Mortgage Corp.*, 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." *Citing McLendon v. PSC Recovery Sys.*, 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. *See* July 18th Aff. at ¶56.

40. Accordingly, \$28,051.80 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000; in *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022) the Superior Court of McIntosh County awarded Class Representative \$25,000.00; in *VTAL Real Estate, LLC v. Mayor and*

Aldermen of the City of Savannah, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023) the Superior Court of Chatham County awarded the Class Representative \$87,500.00; *Robert E. Anderson v. Chatham County*, Civil Action No. SPCV21-04465-CO, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024) the Superior Court of Chatham County awarded the Class Representative \$18,750.00; in *Deer Run Timber, LLC v. Johnson County*, Superior Court of Johnson County, Civil Action No. 2023-CV-0125, Order on Attorney's Fees and Costs and Service Award (Feb. 10, 2025) the Superior Court of Johnson County awarded the Class Representative \$2,500.00; and in *Grange Investments, LLC v. City of Port Wentworth*, Superior Court of Chatham County, Civil Action No. SPCV23-00216-KA, Order on Attorney's Fees and Costs and Service Award (June 10, 2025) the Superior Court of Chatham County awarded the Class Representative \$47,500.

42. The evidence of record is that the Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel, and remaining ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. *See Roberts July 18th Aff.* at ¶31. The record shows that in doing so the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement Agreement. *Id.*

43. Accordingly, a service award in the amount of \$25,000.00 is approved. *See Ingram*, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is **GRANTED** for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$400,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the Settlement Agreement.

46. Class Counsel are awarded \$28,051.80 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the Settlement Agreement.

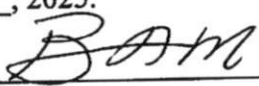
47. The Court awards the Class Representative \$25,000.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the Settlement Agreement.

48. Such fees, expenses, and award shall be promptly paid within ten (10) days following the Effective Date (as defined in the Settlement Agreement) of the Settlement Agreement as funds permit with Class Counsel Costs and Expenses being paid in full from the County's first settlement payment and the Class Representative Service Award and Class Counsel Fees being paid in pro rata shares from the first and subsequent County settlement payments until paid in full.

49. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

50. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED this 14 day of AUG, 2025.



Judge

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

DRT INVESTMENTS, LLC,

Plaintiff,

v.

EMANUEL COUNTY,

Defendant.

CIVIL ACTION NO. 25CV00072

Emanuel County
Clerk of Court
NOV 05 2025
FILED
[Signature]

ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD

WHEREAS, the instant action pending before the Court is a class action (the "Lawsuit") brought by Plaintiff DRT Investments, LLC ("Named Plaintiff" or "Class Representative"), individually and on behalf of all persons similarly situated ("Class Members"), against Defendant Emanuel County, Georgia (the "County");

WHEREAS, the Lawsuit seeks, for Named Plaintiff and all similarly situated taxpayers, refunds pursuant to O.C.G.A. §48-5-380 for taxes in the form of fire fees (the "Fire Fee") paid for 2018 through 2025 based on the County's failure to comply with the Georgia Constitution and Georgia law;

WHEREAS, this matter is currently before the Court on Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on November 5, 2025, as scheduled in the Preliminary Approval Order dated on August 28, 2025, (the "Preliminary Order") and as

made known to the Class Members through the notice procedures (the “Notice Program”) approved by the Court in the Preliminary Approval Order; and

WHEREAS, the Court having considered the entire record of this Lawsuit, including the Fee Application, the evidence presented, including, but not limited to, the Affidavit of James L. Roberts, IV dated October 15, 2025 (the “October 15th Roberts Affidavit” or the “October 15th Aff.”), and the Affidavit of James L. Roberts, IV dated October 29, 2025 (the “October 29th Roberts Affidavit” or the “October 29th Aff.”).

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

1. The Fee Application requests an award of attorney’s fees to Class Counsel in the amount of \$260,000.00, reimbursement of Class Counsel’s actual costs and expenses in the amount of \$25,548.73 and a service award in the amount of \$16,250.00 all to be paid from the \$650,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. Such fees, expenses, and award shall be promptly paid promptly paid within thirty (30) days following the County’s payment of the agreed upon settlement amount into the Aggregate Refund Fund. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney’s fee is appropriate, fair, and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair, and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law, where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. *Barnes v. City of Atlanta*, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006); *see also Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. *See Boeing Co. v. Van Gemert*, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."); *Camden I Condominium Association, Inc., et al v. Dunkle*, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is *Camden I*. Georgia courts rely on *Camden I* when awarding fees in a common fund case. *See Friedrich v. Fidelity Nat'l Bank*, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the

exclusive method for awarding fees in common fund class actions.” *In re Checking Account Overdraft Litig.*, 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “*Camden I* Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented the Roberts October 16th Affidavit. The Roberts October 16th Affidavit analyzes each of the *Camden I* Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the *Camden I* Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth *Camden I* Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. *See Allapattah Servs., Inc. v. Exxon Corp.*, 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class

Counsel achieved an excellent result for the Settlement Class and that the eighth *Camden I* Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$650,000.00 Aggregate Refund Fund. *See* Roberts October 15th Aff. at ¶22. Each Qualified Class Member (as defined in the Order and Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 45% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the Order and Judgment). *Id.* at ¶25.

10. The Court finds that the first, fourth and seventh *Camden I* Factors – the time and labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. *Id.* at ¶¶33-44.

11. The Roberts October 15th Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action. *Id.* at ¶¶33-44, 10-18.

12. The Roberts October 15th Affidavit also confirms that Class Counsel expended significant resources in analyzing the potential refund claims for 2020, 2021, 2022, 2023, 2024, and 2025. *Id.* at ¶¶33-44, 10-18. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimately led to the proposed settlement. *Id.* at ¶¶33-44, 10-18. Class Counsel testified in the Roberts October 16th Affidavit that the proposed class exceeds 9,600 members for each of the years at issue. For many of these taxpayers, Class Counsel testified that they reviewed property tax record cards, tax bills and detailed County spreadsheets. *Id.* at ¶35.

13. According to Class Counsel's Affidavits, Class Counsel and its staff invested not less than 91.8 hours on this Lawsuit. *Id.* at ¶51.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth, and tenth *Camden I* Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” *Lunsford v. Woodforest Nat'l Bank*, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a County, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth *Camden I* Factors – the customary fee and awards in similar cases – supports approval of Class Counsel's fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” *Camden I*, 946 F.2d at 774. However, the *Camden I* Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” *Id.* at 774-75 (internal citations omitted).

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23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. *Id.* at ¶48.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

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27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel, including Patrick T. O'Connor, Patricia T. Paul and Richard M. McNeely. The Court finds that such counselors were worthy, highly competent, and professional adversaries.

28. In sum, the Court finds that all of the *Camden I* Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Forest Blade (the "Publication Notice"), and a webpage created (the "Settlement Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

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36. The period for filing timely objections ended on October 22, 2025. There were no objections filed within the Court ordered objection period. *See Ingram, et al v. The Coca-Cola Co.*, 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

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39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. *See* October 16th Aff. at ¶56.

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The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000; in *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022) the Superior Court of McIntosh County awarded Class Representative \$25,000.00; in *VTAL Real Estate, LLC v. Mayor and*

Aldermen of the City of Savannah, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023) the Superior Court of Chatham County awarded the Class Representative \$87,500.00; *Robert E. Anderson v. Chatham County*, Civil Action No. SPCV21-04465-CO, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024) the Superior Court of Chatham County awarded the Class Representative \$18,750.00; in *Deer Run Timber, LLC v. Johnson County*, Superior Court of Johnson County, Civil Action No. 2023-CV-0125, Order on Attorney's Fees and Costs and Service Award (Feb. 10, 2025) the Superior Court of Johnson County awarded the Class Representative \$2,500.00; and in *Grange Investments, LLC v. City of Port Wentworth*, Superior Court of Chatham County, Civil Action No. SPCV23-00216-KA, Order on Attorney's Fees and Costs and Service Award (June 10, 2025) the Superior Court of Chatham County awarded the Class Representative \$47,500.

42. The evidence of record is that the Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel, and remaining ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. *See Roberts* October 15th Aff. at ¶31. The record shows that in doing so the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement Agreement. *Id.*

43. Accordingly, a service award in the amount of \$16,250.00 is approved. *See Ingram*, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is **GRANTED** for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$260,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the Order and Judgment.

46. Class Counsel are awarded \$25,548.73 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the Order and Judgment.

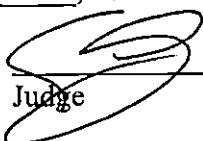
47. The Court awards the Class Representative \$16,250.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the Order and Judgment.

48. Such fees, expenses, and award shall be promptly paid within thirty (30) days following the County's payment of the agreed upon settlement amount into the Aggregate Refund Fund.

49. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

50. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED this 5 day of Nov, 2025.



Judge

IN THE SUPERIOR COURT OF CHATHAM COUNTY
STATE OF GEORGIA

BOBBY BLACK,

Plaintiff,

v.

GARDEN CITY, GEORGIA,

Defendant.

CIVIL ACTION NO. SPCV25-01358-ST

ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD

WHEREAS, the instant action pending before the Court is a class action (the "**Lawsuit**") brought by Plaintiff Bobby Black ("**Named Plaintiff**" or "**Class Representative**"), individually and on behalf of all persons similarly situated ("**Class Members**"), against Defendant Garden City, Georgia (the "**City**");

WHEREAS, the Lawsuit seeks, for Named Plaintiff and all similarly situated taxpayers, refunds pursuant to O.C.G.A. §48-5-380 for taxes in the form of fire fees (the "**Fire Fee**") paid for 2020 through the present based on the City's failure to comply with the Georgia Constitution and Georgia law;

WHEREAS, this matter is currently before the Court on Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative (the "**Fee Application**");

WHEREAS, the Court held a Final Approval Hearing on June 5, 2026, as scheduled in the Preliminary Approval Order filed on March 27, 2026, (the "**Preliminary Order**") and as made known to the Class Members through the notice procedures (the "**Notice Program**") approved by the Court in the Preliminary Approval Order; and

WHEREAS, the Court having considered the entire record of this Lawsuit, including the Fee Application, the evidence presented, including, but not limited to, the Affidavit of James L. Roberts, IV dated May 7, 2026 (the “May 7th Roberts Affidavit” or the “May 7th Aff.”), the Affidavit of John Manly dated May 7, 2026 (the “Manly Affidavit”), and the Affidavit of James L. Roberts, IV dated May 29, 2026 (the “May 29th Roberts Affidavit” or the “May 29th Aff.”).

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

1. The Fee Application requests an award of attorney’s fees to Class Counsel in the amount of \$560,000.00, reimbursement of Class Counsel’s actual costs and expenses in the amount of \$15,511.30 and a service award in the amount of \$35,000.00 all to be paid from the \$1,400,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney’s fee is appropriate, fair, and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair, and reasonable and is therefore approved.

Class Counsel’s Request for Attorney’s Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law, where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney’s fees are paid from the fund. *Barnes v. City of Atlanta*, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006)¹.

¹ See also *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019) at ¶2; *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020) at ¶2; *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award at ¶2 (Dec. 10, 2020); *Old Town*

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. *See Boeing Co. v. Van Gemert*, 444 U.S. 472, 478 (1980) (“[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney’s fee from the fund as a whole.”); *Camden I Condominium Association, Inc., et al v. Dunkle*, 946 F.2d 768, 771 (11th Cir. 1991) (“Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.”).

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is *Camden I*. Georgia courts rely on *Camden I* when awarding fees in a common fund case. *See Friedrich v. Fidelity Nat'l Bank*, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which “made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions.” *In re Checking Account Overdraft Litig.*, 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award at ¶2 (Feb. 23, 2021); *Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award at ¶2 (May 5, 2022); *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Service Award at ¶2 (Sept. 15, 2023); *Nixon v. City of Darien*, SUV2023000081, Superior Court of McIntosh County, Order on Attorney's Fees, Costs and Service Award (February 20, 2024); *Robert E. Anderson v. Chatham County*, Civil Action No. SPCV21-01165-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024); *Deer Run Timber, LLC v. Johnson County*, Civil Action No. 2023-CV-0125, Superior Court of Johnson County, Order on Attorney's Fees and Costs and Service Award (February 10, 2025); *Grange Investments, LLC v. City of Port Wentworth*, Civil Action No. SPCV23-00216-KA, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (June 10, 2025); *Steven Schreck v. Brooks County*, Civil Action No. 23-CV-00067, Superior Court of Brooks County Order on Attorney's Fees and Costs and Service Award (August 18, 2025); *DRT Investments, LLC v. Emanuel County*, Civil Action No. 25CV00072, Superior Court of Emanuel County, Order on Attorney's Fees and Costs and Service Award (November 5, 2025).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974)). Other pertinent factors include “the time required to reach a settlement, whether there are any substantial objections by class members or other parties to the settlement terms or the fees requested by counsel, any non-monetary benefits conferred upon the class by the settlement, and the economics involved in prosecuting a class action.” *Id.* 946 F.2d at 775. These factors are hereinafter referred to as the “***Camden I* Factors**”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented the Roberts May 7th Affidavit and the Manly Affidavit. The Roberts May 7th Affidavit analyzes each of the *Camden I* Factors and concludes that every applicable

factor supports the reasonableness of the instant fee request. The Court independently has analyzed the *Camden I* Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth *Camden I* Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. *See Allapattah Servs., Inc. v. Exxon Corp.*, 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth *Camden I* Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$1,400,000.00 Aggregate Refund Fund. *See Roberts May 8th Aff.* at ¶22. Each Qualified Class Member (as defined in the Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 27% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the Judgment). *Id.* at ¶25.

10. The Court finds that the first, fourth and seventh *Camden I* Factors – the time and labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. *See Roberts May 7th Aff.* at ¶¶34-45.

11. The Roberts May 7th Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. *Id.* at ¶¶34-45, 10-18. Moreover, before ever undertaking to file this action, Class Counsel expended significant resources researching and developing the claims and legal theories presented in this action. *Id.* at ¶42. Indeed, Class Counsel has prosecuted or is currently prosecuting over a dozen class action tax refund cases, across which, in 2025 alone, Class Counsel expended more than two thousand four hundred eight-five (2,485) hours

researching, developing, refining, and pursuing the claims and legal theories presented in this action. *Id.*

12. The Roberts May 7th Affidavit also confirms that Class Counsel expended significant resources in analyzing the potential refund claims for 2020, 2021, 2022, 2023, 2024, and 2025. *Id.* at ¶¶34-45, 10-18. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimately led to the proposed resolution. *Id.* at ¶¶34-45, 10-18. Class Counsel testified in the Roberts May 7th Affidavit that the proposed class exceeds 4,111 members for each of the years at issue. For many of these taxpayers, Class Counsel testified that they reviewed property tax record cards, tax bills and detailed City spreadsheets. *Id.* at ¶36.

13. According to Class Counsel's Affidavits, Class Counsel and its staff invested not less than 317.9 hours on this Lawsuit. *Id.* at ¶54; Roberts May 29th Affidavit at 18. Manly Affidavit at ¶11.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. And although Class Counsel was able to reach the Settlement in this Lawsuit more efficiently than in some other cases, such efficient settlement should not result in a penalty to Class Counsel but rather reflects Class Counsel's experience in handling tax refund matters and is a direct result of Class Counsel's work and experience in similar cases. The fundamental purpose of the percentage-of-the-fund method is precisely "to encourage early settlements by not penalizing efficient counsel." *Checchia v. Bank of America, N.A.*, 2023 WL 6164406 (E.D. Pa. Sept. 21,

2023). Reducing Class Counsel's fee simply because the City chose to settle early "would penalize counsel for obtaining an early settlement and would distort the value of the attorneys' services." *Schwartz v. TXU Corp.*, 2005 WL 3148350, at *7 (N.D. Tex. Nov. 8, 2005). As the Seventh Circuit has explained, "[t]he client cares about the outcome alone," and class counsel's efficiency "should not be used to reduce class counsel's percentage of the fund that their work produced." *In re Synthroid Marketing Litig.*, 264 F.3d 712, 721 (7th Cir. 2001).

16. The Court finds that the second, third, ninth, and eleventh *Camden I* Factors – the novelty and difficulty of the issues, the skill, experience, reputation, and ability of Class Counsel, and the nature and length of Class Counsel's professional relationship with the client – also support Class Counsel's fee request.

17. This Lawsuit presents novel and complex questions concerning the taxing power of local governing authorities, the constitutional restrictions on such power, and the ever-confounding distinction between taxes, fees, and assessments. Specifically, Named Plaintiff argues that the City's Fire Fee is in actuality a tax on real property, not a fee, and as it is not assessed at *ad valorem*, is illegal. *See* Complaint, generally. The law in this area is not at all settled but rather has been and continues to be litigated extensively, requiring attorneys prosecuting cases involving such area of the law, particularly tax refund cases, be intimately familiar with nearly two (2) centuries of case law attempting to distinguish between taxes, fees, and assessments, as well as multiple revisions to the Georgia Constitution and the impact of such revisions on the taxing power of Georgia counties and municipalities. Additionally, bringing such cases requires counsel to acquire, analyze, and comprehend large amounts of tax data, including taxpayer rolls, tax digests, and annual budgets, and understand the permitted uses of and regulations on various local government funding measures.

18. Class Counsel possess this necessary knowledge. Class Counsel have extensive experience in tax law and tax refund matters as well as experience with complex litigation and are presently prosecuting and have previously prosecuted over a dozen tax refund cases contesting the illegality of taxes labeled as “fees”. See Roberts May 7th Aff. at ¶¶42. Notably, Class Counsel, specifically James L. Roberts, IV, was lead counsel for the plaintiffs in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063; and CE14-00750-063, Superior Court of Glynn County, which resulted in the appellate decision at *Glynn County v. Coleman*, 334 Ga. App. 559, 779 S.E.2d 753 (2015), in which the Court of Appeals held that class actions for *ad valorem* tax refunds are permissible under O.C.G.A. § 48-5-380 — establishing valuable precedent that directly supports class action viability in cases like this one. Likewise, Class Counsel represents the plaintiffs in *Chatham County v. Damon and Sebrell E. Smith*, S26A0699, a similar class action tax refund case currently pending before the Supreme Court of Georgia and in which Class Counsel successfully secured a nearly \$30 million verdict. *Id.* at ¶42.

19. *Chatham County* exemplifies the novelty and difficulty of the issues involved in this case as it raises questions fundamental to this case — whether Fire Fees such as those involved here are taxes and whether the Constitution requires taxation of real property be *ad valorem*. A ruling in *Chatham County* is expected later this year and should either of the questions presented therein be answered in the negative, Named Plaintiff’s position in this case would suffer a significant blow and potentially result in a decision favorable to the City should it later file a dispositive motion. The issues involved in this case are therefore not only novel and difficult but also created significant risk for Class Counsel, including the grant of a motion to dismiss or summary judgment in favor of the City or denial of class certification. Despite the novelty and difficulty of the issues herein and the looming decision in *Chatham County*, the City nevertheless

recognized early that settlement was in its best interest. This can only be attributed to Class Counsel's reputation, extensive experience, and track record, a factor justifying the fee request. *See In re Sunbeam Sec. Litig.*, 176 F. Supp. 2d 1323, 1336 (S.D. Fla. 2001) (courts assess the quality of representation in part by examining whether counsel are recognized as leading practitioners in the relevant field of litigation); *In Re: Checking Account Overdraft Litigation*, 2020 WL 4586398, at *19 ("In the private marketplace, counsel of exceptional skill commands a significant premium. So too should it be [for class actions].").

20. Additionally, in evaluating the quality of representation by Class Counsel, the Court should also consider the quality of opposing counsel. *See Camden I*, 946 F.2d 772 n.3. *See also Equifax*, 2020 WL 256132, at *33. Throughout this litigation, the City was well-represented by James P. Gerard and Patricia T. Paul of Oliver Maner LLP. *See Roberts May 7th Aff.* at ¶44. The Court finds that such counsel were worthy, highly competent, and professional adversaries with notable resources and experience to draw from in defending this action. *See Walco Invs. v. Thenen*, 975 F. Supp. 1468, 1472 (S.D. Fla. 1997) (stating that "[g]iven the quality of defense counsel from prominent national law firms, the Court is not confident that attorneys of lesser aptitude could have achieved similar results"); *Warner Commc'ns. Secs. Litig.*, 618 F. Supp. 735, 749 (S.D.N.Y. 1985) ("The quality of opposing counsel is also important in evaluating the quality of plaintiffs' counsels' work."); *In re WorldCom, Inc. Secs. Litig.*, 388 F. Supp. 2d 319, 357-58 (S.D.N.Y. 2005) (finding counsel "obtained remarkable settlements for the Class while facing formidable opposing counsel").

21. The Court finds that the fact that Class Counsel skillfully addressed the novel and difficult issues presented in this Lawsuit supports the requested fee, especially in light of the quality of opposing representation. Class Counsel effectively pursued Named Plaintiff's and the

Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. *See* Roberts May 7th Aff. at ¶¶3-8; Manly Aff. at ¶5.

22. The Court finds that the eighth *Camden I* Factors – the result achieved – further supports Class Counsel's fee request. The result obtained provides for the recovery of illegal taxes levied and collected based on the City's alleged failure to comply with the Georgia Constitution and Georgia law. The direct benefits to the Class Members include the creation of a cash fund (*i.e.*, the Aggregate Refund Fund) in the amount of \$1,400,000.00. *See* May 7th Roberts Aff. at ¶22. Under the terms of the Judgment, each Qualified Class Member will receive his or her pro-rata share of his or her calculated tax refund up to 27% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses. *Id.* at ¶25.

23. Furthermore, the non-monetary benefits conferred upon the Class support the requested Fee. *See Poertner v. Gillette Co.*, 618 Fed. Appx. 624, 628 (11th Cir. 2015) (*per curiam*), *cert. denied sub nom. Frank v. Poertner*, 136 S. Ct. 1453, 194 L. Ed. 2d 575 (2016) (courts may consider the non-monetary relief provided to the class as “part of the settlement pie”); *Ingram v. Coca-Cola Co.*, 200 F.R.D. 685, 689 (N.D. Ga. 2001) (approving settlement where “the programmatic relief” in addition to monetary relief was significant); *Pinto v. Princess Cruise Lines, Ltd.*, 513 F. Supp. 2d 1334, 1342–43 (S.D. Fla. 2007) (when determining the total value of a class action settlement for purposes of calculating the attorneys' fee award, “courts usually consider not only the compensatory relief, but also the economic value of any prospective injunctive relief obtained for the class”); *Staton v. Boeing Co.*, 327 F.3d 938, 974 (9th Cir. 2003) (“[C]ourts should consider the value of the injunctive relief obtained as a relevant circumstance in

determining what percentage of the common fund class counsel should receive as attorneys' fees"); *Sheppard v. Consol. Edison Co. of New York, Inc.*, 2002 WL 2003206, at *7 (E.D.N.Y. Aug. 1, 2002) (in valuing total settlement for percentage-based fee award, court included both the cash recovery and "an estimated \$5 million in non-monetary, injunctive relief"); *Steiner v. Williams*, 2001 WL 604035, at *4 (S.D.N.Y. May 31, 2001) ("Although the settlement in this action did not involve the payment of money by the defendants, counsel may nonetheless recover a fee if the settlement conferred a substantial non-monetary benefit.").

24. In this case, the Judgment confers significant non-monetary benefits on the Class beyond the Aggregate Refund Fund by permanently enjoining the City from assessing and collecting its Fire Protection Fee, deterring the City from assessing similarly constitutionally suspect charges in the future, and protecting the Class Members and all similarly situated property owners from continued assessment of allegedly illegal taxes going forward. *See* Judgment at Section B. This prospective benefit, while not reducible to a dollar figure in the Judgment, is a substantial and real benefit to the Class and to the public interest. Considering both the monetary and non-monetary benefits conferred upon the Class, the Court finds that the outcome in the Judgment is truly an excellent result for the Class Members and justifies the Proposed Class Counsel Fee. *See Williams v. Naples Hotel Grp., LLC*, No. 6:18-cv-422-Orl-37DCI, 2019 WL 3804930, at *4 (M.D. Fla. July 29, 2019) ("The result achieved is a major factor in making a fee award.").

25. The tenth *Camden I* Factor –the “undesirability” of the case – similarly supports approval of Class Counsel’s fee request. Consideration of the “litigation risks” factor under *Camden I* recognizes that counsel should be rewarded for taking on a case from which other law firms shied away. *Lunsford v. Woodforest Nat’l Bank*, 2014 U.S. Dist. LEXIS 200716, at *41

(citing *Sunbeam*, 176 F. Supp. 2d at 1336). Many lawyers avoid the type of case involved here due to its complexity and because it involves a high number of class members who have only low individual damage amounts. This is enveloped by the term “undesirable.” *Id.* Additionally, Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a City, there were also risks concerning sovereign immunity.

26. Further, the relevant risks and overall “undesirability” of the Lawsuit must be evaluated from the standpoint of Class Counsel at the time they commenced the suit — not retroactively, with the benefit of hindsight. *George v. Acad. Mortgage Corp.*, 369 F. Supp. 3d 1356, 1380 (N.D. Ga. 2019) (“[t]he point at which plaintiffs settle with defendants...is simply not relevant to determining the risks incurred by their counsel in agreeing to represent them”) (citation omitted); *Cullen v. Whitman Med. Corp.*, 197 F.R.D. 136, 150 (E.D. Pa. 2000) (expediency is not a factor “that the district court should rely upon to reduce a percentage-of-recovery attorney fee award to class counsel in a common fund class action; to utilize such a factor would penalize efficient counsel, encourage costly litigation, and potentially discourage able lawyers from taking such cases”). Prosecuting this action carried risks from the outset. It was questionable whether the tax vs. fee analysis necessary to the claims would fall in favor of the Class, whether, even if a tax, the City’s Fire Fee would be deemed illegal in light of the questions currently on appeal in *Chatham County*, and whether a ruling in favor of the Class would ultimately withstand appellate review. The City mounted vigorous defenses to these claims, denying any and all liability. *See Roberts May 7th Aff.* at ¶43. And certification of the large class could be denied for a variety of

reasons. *Id.* The Court therefore finds that the risk and undesirability of the case weigh in favor of the proposed fee award.

27. The sixth *Camden I* Factor –whether the fee is contingent– supports Class Counsel’s fee request. Indeed, the Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney’s fees.” *Lunsford v. Woodforest Nat’l Bank*, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted).

28. The Court finds that the fifth and twelfth *Camden I* Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” *Camden I*, 946 F.2d at 774. However, the *Camden I* Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” *Id.* at 774-75 (internal citations omitted).

29. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by *Barnes*, 281 Ga. 256 (33.33%) and *Camden I*, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019); *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); *Toledo Manufacturing Co., et al. v. Charlton*

County, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020); *Nixon v. City of Darien*, SUV2023000081, Superior Court of McIntosh County, Order on Attorney's Fees, Costs and Service Award (February 20, 2024); *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021); *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022); *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023); and *Robert E. Anderson v. Chatham County*, Civil Action No. SPC21-01165-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024); *Deer Run Timber, LLC v. Johnson County*, Superior Court of Johnson County, Civil Action No. 2023-CV-0125, Order on Attorney's Fees and Costs and Service Award (Feb. 10, 2025); *Grange Investments, LLC v. City of Port Wentworth*, Civil Action No. SPCV23-00216-KA, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (June 10, 2025); *Steven Schreck v. Brooks County*, Civil Action No. 23-CV-00067, Superior Court of Brooks County Order on Attorney's Fees and Costs and Service Award (August 18, 2025); and *DRT Investments, LLC v. Emanuel County*, Civil Action No. 25CV00072, Superior Court of Emanuel County, Order on Attorney's Fees and Costs and Service Award (November 5, 2025). All eleven (11) of these cases were class action refund cases.

30. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. *See Roberts May 7th Aff.* at ¶¶47-49.

31. The Court similarly finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. *Id.* at ¶49.

32. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

33. In sum, the Court finds that all of the *Camden I* Factors favor approval of the requested fee award.

34. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

35. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "**Full Notice**"), a notice be published in The Savannah Morning News (the "**Publication Notice**"), and the Parties were directed to create a webpage (the "**Settlement Webpage**") providing information about the Lawsuit and the proposed Settlement (collectively the "**Notice Program**").

36. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

37. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Settlement Webpage on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses, and Service Award was filed with the Court on May 7, 2026.

Thereafter the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Settlement Webpage.

38. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

39. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before May 26, 2026, and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

40. The Court finds that each facet of the Notice Program was timely and properly accomplished. *See* Affidavit of Terry Turner and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum").

41. The period for filing timely objections ended on May 26, 2026. There were no objections filed within the Court ordered objection period. *See Ingram, et al v. The Coca-Cola Co.*, 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

42. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$560,000.00 is approved.

The Expense Request is Approved

43. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$15,511.30 in litigation costs and expenses advanced by Class Counsel is

reasonable and justified. *See George, et al v. Academy Mortgage Corp.*, 369 F. Supp. 3d 1356, 1386 (“Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary.” *Citing McLendon v. PSC Recovery Sys.*, 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

44. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. *See* May 7th Aff. at ¶56.

45. Accordingly, \$15,511.30 in litigation costs and expenses is approved.

The Service Award Request is Approved

46. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019), the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020), the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020), the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award (Feb. 23, 2021), the Superior Court of Chatham

County awarded the Class Representative \$55,000; in *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022), the Superior Court of McIntosh County awarded Class Representative \$25,000.00; in *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023), the Superior Court of Chatham County awarded the Class Representative \$87,500.00; *Robert E. Anderson v. Chatham County*, Civil Action No. SPCV21-04465-CO, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024), the Superior Court of Chatham County awarded the Class Representative \$18,750.00; in *Deer Run Timber, LLC v. Johnson County*, Superior Court of Johnson County, Civil Action No. 2023-CV-0125, Order on Attorney's Fees and Costs and Service Award (Feb. 10, 2025), the Superior Court of Johnson County awarded the Class Representative \$2,500.00; in *Grange Investments, LLC v. City of Port Wentworth*, Civil Action No. SPCV23-00216-KA, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (June 10, 2025), the Superior Court of Chatham County awarded the Class Representative \$47,500; in *Steven Schreck v. Brooks County*, Civil Action No. 23-CV-00067, Superior Court of Brooks County Order on Attorney's Fees and Costs and Service Award (August 18, 2025), the Superior Court of Brooks County awarded the Class Representative \$25,000; and in *DRT Investments, LLC v. Emanuel County*, Civil Action No. 25CV00072, Superior Court of Emanuel County, Order on Attorney's Fees and Costs and Service Award (November 5, 2025), the Superior Court of Emanuel County awarded the Class Representative \$16,250.

47. The evidence of record is that the Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant

documents, participating in conferences with Class Counsel, and remaining ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. *See* Roberts May 7th Aff. at ¶31. The record shows that in doing so the Class Representative was integral to forming the theory in this Lawsuit and reaching the Resolution. *Id.*

48. Accordingly, a service award in the amount of \$35,000.00 is approved. *See Ingram*, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

49. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is **GRANTED** for the reasons set forth above.

50. Class Counsel are awarded attorney's fees in the amount of \$560,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the Order and Judgment.

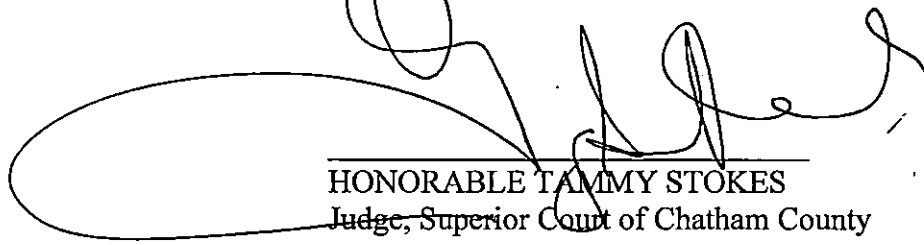
51. Class Counsel are awarded \$15,511.30 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the Judgment.

52. The Court awards the Class Representative \$35,000.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the Judgment.

53. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

54. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED this 8th day of June, 2026.


HONORABLE TAMMY STOKES
Judge, Superior Court of Chatham County

Order prepared by:
John B. Manly, Esq.
Manly Shipley, LLP
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Savannah, Georgia 31412
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F: (844) 362-4952
E: john@manlyshipley.com

Exhibit "D"

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

GARDNER RENTALS, LLC

Plaintiff,

v.

LONG COUNTY, GEORGIA,

Defendant.

CIVIL ACTION NO. SUV2026000009

AFFIDAVIT OF JOHN B. MANLY

STATE OF GEORGIA
COUNTY OF GLYNN

PERSONALLY APPEARED before me, an officer duly authorized by law to administer oaths, JOHN B. MANLY, who after first being duly sworn states:

1.

My name is JOHN B. MANLY, 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 Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative with Memorandum of Law in Support (the "**Motion**") in the above referenced class action (the "**Lawsuit**").

3.

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; *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; *Anderson v. Chatham County*, Superior Court of Chatham County, Civil Action No. SPCV No. 21-01165-CO; and *Grange Investments, LLC v. City of Port Wentworth*, Superior Court of Chatham County Civil Action No. SPCV23-00216-KA; *Bobby Black v. Garden City*, Superior Court of Chatham County Civil Action No. SPCV25-01358-ST.

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.

Attorney's Fees

8.

In addition to myself, Attorney James E. Shipley, Jr. worked on this Lawsuit.

9.

Mr. Shipley is a Founding Partner of Manly Shipley, LLP and is a 2007 graduate of the Walter F. George School of Law. Prior to founding Manly Shipley, LLP, he was associated with various law firms in the Savannah area. He has extensive experience as a trial lawyer and has experience with tax refund class actions.

10.

I have personal knowledge of, and I am very familiar with the work performed and hours expended by the attorneys at Manly Shipley, LLP in connection with this Lawsuit.

11.

So far, the total number of attorney hours spent by attorneys from Manly Shipley, LLP on this Lawsuit is not less than 45.

12.

All the work necessitated by this Lawsuit diverted time and resources from other matters and frequently required the prioritizing of this Lawsuit over other work and/or required the turning down of new work that would have interfered with the rigorous prosecution of this Lawsuit.

Advanced Litigation Expenses

13.

Class Counsel's request for approval of reimbursement from the Aggregate Refund Fund of \$23,194.56 in litigation costs and expenses advanced by Roberts Tate, LLC and Manly Shipley, LLP so far is reasonable and justified. This sum corresponds to certain actual out-of-pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. These litigation costs are the type routinely charged by Manly Shipley, LLP to their hourly fee-paying clients. Copies of documentation supporting the expenses incurred is attached as **Exhibit "1"**.

FURTHER AFFIANT SAITH NOT.

This 28th day of July, 2026.



John B. Manly

This 28th day of July, 2026:


Notary Public
My Commission Expires
(NOTARIAL SEAL) 

Exhibit "1"

Manly Shipley LLP
Post Office Box 10840
Savannah, GA 31412 US
john@manlyshipley.com
www.manlyshipley.com

INVOICE

BILL TO Gardner Rentals	SHIP TO Gardner Rentals	INVOICE # 1655 DATE 07/28/2026 DUE DATE 08/27/2026 TERMS Net 30
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DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
05/06/2026		UPS XZXKETXXXXXX1493ATLANTA GA XXXX1011			60.96
BALANCE DUE					\$60.96