

FILED IN OPEN COURT

Date 10-6-26 @ 9:06 A.M.

IN THE SUPERIOR COURT OF LONG COUNTY
STATE OF GEORGIA

Patricia D. Sumner
CLERK OF SUPERIOR COURT, LONG COUNTY

GARDNER RENTALS, LLC,

Plaintiff,

v.

LONG COUNTY, GEORGIA,

Defendant.

CIVIL ACTION NO. SUV2026000009

FINAL APPROVAL ORDER

WHEREAS, the instant action pending before the Court is a class action (the “**Lawsuit**”) brought by Gardner Rentals, LLC (“**Named Plaintiff**”), individually and on behalf of all persons similarly situated (the “Class Members”), against Defendant Long County, Georgia (the “**County**”);

WHEREAS, this matter came before the Court on Named 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 “**Motion for Preliminary Approval**”);

WHEREAS, the Court GRANTED the Motion for Preliminary Approval and entered the Preliminary Approval Order on July 13, 2026 (the “**Preliminary Approval Order**”);

WHEREAS, this matter is currently before the Court on Named Plaintiff’s Unopposed Motion and Supporting Memorandum of Law for Final Approval of Class Action Settlement pursuant to O.C.G.A. § 9-11-23(e), in which the Court has been asked to give final approval to the Order and Judgment (hereinafter the “**Order and Judgment**”) proposed and agreed to by Named

Plaintiff and the County, through counsel, which, together with the exhibits, sets forth the terms and conditions of the proposed resolution of this Lawsuit;

WHEREAS, the Court held a Final Approval Hearing on October 6, 2026, as scheduled in the Rule Nisi Order and as made known to the Class Members through the notice procedures (the “**Notice Program**”) approved by the Court in the Preliminary Approval Order;

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

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

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

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

3. The record shows that notice has been given to the Class Members via the Notice Program approved by the Court in the Preliminary Approval Order. The Court finds the Notice Program consisted of individual notice mailed to Class Members (the “**Full Notice**”), a notice in

the Tatnall Journal Sentinel (the “**Publication Notice**”), and a webpage where Class Members could access documents related to the Lawsuit (the “**Settlement Webpage**”). In accordance with the terms of the Notice Program, the Full Notice was mailed to Class Members identified in Exhibit “A” to the Affidavit of Terry D. Turner, Jr. at the Class Members’ last known addresses as appearing on the records maintained by the County; Six Thousand Nine Hundred Fifty-Six (6,956) Full Notices were mailed. The record further shows that the Settlement Webpage was created providing information about the Lawsuit. *See* LongCountyFireFeesSettlement.com. The Publication Notice, the record shows, was placed in the Tatnall Journal Sentinel on July 23, 2026, July 30, 2026, August 6, 2026, and August 13, 2026.

4. The Court finds that the Notice Program (a) constitutes notice that was reasonably calculated under the circumstances to apprise the Class Members of the terms of the Order and Judgment and the Settlement, the Class Members’ right to object, and the date and time of the Final Approval Hearing; (b) constitutes due, adequate, and sufficient notice to all persons or entities entitled to receive notice; and (c) meets the requirements of O.C.G.A. § 9-11-23 and the due process requirements of the Constitution of the United States and the Constitution of the State of Georgia and all other applicable law. The record further shows that the Notice Program advised the Class Members that any written objection to the Order and Judgment, the Fee Petition, or the Class Service Petition had to be postmarked at least thirty (30) days prior to the Final Approval Hearing, i.e., on or before September 7, 2026, and had to comply with the requirements set forth in the Preliminary Approval Order; that the objection period expired on September 7, 2026; and that no objection was filed by any Class Member. *See Juris v. Inamed Corp.*, 685 F.3d 1294, 1318 (11th Cir. 2012) (the Constitution of the United States does not require that each individual member receive actual notice of a proposed settlement).

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

Final Approval of Proposed Settlement

6. The Court finds that the Settlement set forth in the Order and Judgment was the result of extensive and intensive arm's length negotiations taking place in good faith among highly experienced counsel, with the benefit of sufficient facts and with full knowledge of the risks inherent in litigation. The record shows the Order and Judgment was negotiated at arm's length and without collusion; that the Parties engaged in extensive arm's length settlement negotiations with discussions concerning the terms of the Settlement conducted by senior attorneys from both sides; that all participants in the settlement discussions were experienced in prosecuting and negotiating complex class action cases such as this Lawsuit; and that each side had a thorough understanding of the aggregate damages owed, the facts in support of the amount owed, and the defenses thereto.

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

8. The record shows the direct benefits to the Class Members include the creation of an Aggregate Refund Fund in the amount of Five Hundred Thousand Dollars and No/100 (\$500,000.00). The County shall pay Two Hundred Fifty Thousand Dollars and No/100 (\$250,000.00) of the Aggregate Refund Fund on or before January 10, 2027 (the “**Initial Refund Fund Payment**”), and the remaining Two Hundred Fifty Thousand Dollars and No/100 (\$250,000.00) of the Aggregate Refund Fund on or before July 1, 2027 (the “**Final Refund Fund Payment**”). In the event that the County fails to make the payments into the Aggregate Refund Fund as provided in the Order and Judgment, 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.

The Court finds that this Settlement provides immediate cash refunds for the Class Members expected to return at least approximately 26% of the total calculated refund due, less Fees and Expenses, for Fire Fees paid from September 6, 2024 through the date of this Order. Therefore, this Court finds that the possibility of a trial producing a more favorable recovery is remote and that the Class Members would risk the many hazards of litigation, such as trial errors and appeals, including recovering nothing. Further, the Court finds that the Settlement will avoid complex, expensive, and continued lengthy litigation, saving resources of the Parties and the Court.

The record shows that Class Counsel conducted early, informal discovery and that the facts of this Lawsuit have been thoroughly researched, as Class Counsel spent a substantial number of hours investigating the potential refund claims for each tax year at issue. The record further shows that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Verified Class Action Complaint and that Class Counsel devoted significant 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.

Additionally, the record shows that the legal issues involved in this case have been thoroughly researched and that Class Counsel has briefed and argued the same issues in other tax refund and tax appeal matters and is very familiar with the statutory requirements for refund matters under O.C.G.A. § 48-5-380. The Court finds that Class Counsel was well informed of the merits of the Lawsuit and had sufficient information to weigh the benefits of settlement against further litigation.

9. Based on the foregoing, the Court finds that Class Counsel and Named Plaintiff have adequately represented the Class Members.

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

11. The Court finds the proposed method of distribution of refunds to the Class Members to be the best method of distribution possible. The record shows that if the Class Member is a Category 1 Class Member as defined in the Order and Judgment and still owns the property for which the refund is due, the Class Member needs to take no further action in order to receive his, her, or its refund. As provided in the Order and Judgment, if the Class Member is a Category

2 Class Member as defined in the Order and Judgment and no longer owns the property for which the refund is due, the Class Member must fill out a claim form (which will be sent to what is believed to be the current address or can be obtained from the Settlement Webpage) certifying that he, she, or it is the same taxpayer for which the refund has been calculated, and then the refund will be mailed to such Class Member.

12. The Court hereby establishes the Gardner Qualified Settlement Fund (the “**Gardner QSF**”) pursuant to Court Order as a “Qualified Settlement Fund” as that term is described in Internal Revenue Code § 468B (26 U.S.C. § 468B) and the Treasury Regulations thereto, to hold, invest, administer, and distribute the Gardner QSF assets, which shall consist of the Aggregate Refund Fund, including the refunds payable to Qualified Class Members, the service award to the Named Plaintiff, and Class Counsel’s attorney’s fees and expenses.

The Settlement monies held in the Gardner QSF’s bank account shall be held and managed as required by Treasury Regulations § 1.468B-1(c)(3). Such Gardner QSF settlement amounts are to be held, managed, invested, and re-invested, as directed by the Fund Administrator appointed by the Court, in a manner to preserve any accrued income and principal in the Gardner QSF until it can be fully distributed. The Aggregate Refund Fund shall be deposited into an interest-bearing bank account (the “Aggregate Refund Fund Account”) established by the Gardner QSF Administrator, and the Aggregate Refund Fund Account shall have a unique Taxpayer Identification Number. Terry D. Turner, Jr. of Gentle Turner & Benson, LLC, 501 Riverchase Parkway East, Suite 100, Hoover, Alabama is appointed as the Gardner QSF Administrator (the “Gardner QSF Administrator”). The Gardner QSF Administrator shall charge \$20,000.00 for his services plus expenses, which shall be paid from the Aggregate Refund Fund as set forth in the

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

Class Counsel fees awarded and the service award shall be paid by the Gardner QSF Administrator. The Gardner QSF shall hold such settlement amount, with any earnings thereon, and the Gardner QSF Administrator shall make payments on behalf of the Named Plaintiff and Class Counsel from the Gardner QSF.

Terry D. Turner, Jr. of Gentle Turner & Benson, LLC, 501 Riverchase Parkway East, Suite 100, Hoover, Alabama 35244, is hereby appointed as Administrator (the “**Administrator**”) to identify the Class Members entitled to refunds and to calculate the individual refund amounts due each such Class Member as set forth in the Order and Judgment. The fees and expenses of the Administrator shall be paid from the Aggregate Refund Fund.

Rita Spalding is hereby appointed as Special Master. The Special Master will rule on any individual defenses or disputes concerning the administration process or the Administrator’s calculation of any individual refund. The Special Master’s decision shall be final and binding, except as to questions of law, which are subject to review by the Court and/or any appellate court of this State with jurisdiction over the subject matter. 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.

The Court shall retain jurisdiction of the Gardner QSF, the Gardner QSF Administrator, the Administrator, the Special Master, and all related matters.

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

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

Certification of Settlement Class

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

16. The Court previously concluded in its Preliminary Approval Order that it was likely to certify the following Settlement Class: 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 the Order and Judgment (hereinafter the “**Refund Class**” or “**Settlement Class**”).

17. The Court specifically determines that, for settlement purposes, the proposed Settlement Class meets all the requirements of O.C.G.A. § 9-11-23(a) and O.C.G.A. § 9-11-23(b)(1) and O.C.G.A. § 9-11-23(b)(2), namely that the Settlement Class is so numerous that joinder of all members is impracticable; that there are common issues of law and fact; that the claims of the class representative are typical of absent class members; that the class representative will fairly and adequately protect the interests of the Settlement Class, as it has no interests antagonistic to or in conflict with the Settlement Class and has retained experienced and competent counsel to prosecute this Lawsuit; and that the prosecution of separate actions by or against individual class members would create a risk of inconsistent or varying adjudications with respect to individual class members which would establish incompatible standards of conduct for the party opposing the class, or adjudications with respect to individual class members which would as a

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

18. The Settlement Class is hereby finally certified for settlement purposes. Named Plaintiff Gardner Rentals, LLC is hereby appointed and confirmed as Class Representative, and Roberts Tate, LLC and Manly Shipley, LLP are hereby appointed and confirmed as Class Counsel.

Releases, Dismissal and Final Judgment

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

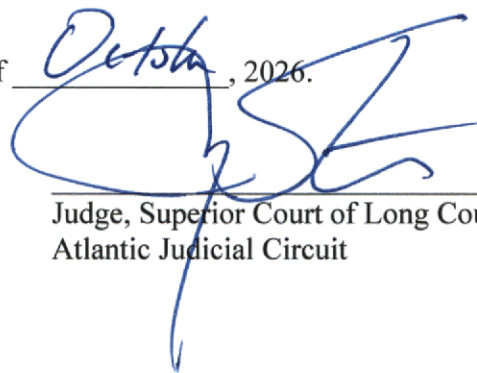
20. Upon entry of this Final Approval Order and the Order and Judgment, Named Plaintiff and each Class Member, on behalf of themselves and any other legal or natural persons and entities who or which may claim by, through, or under them, release their claims as outlined in the Order and Judgment.

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

22. The Clerk shall promptly enter the Order and Judgment attached hereto as **Exhibit "A"** in the docket of this Lawsuit, which shall become a final Judgment of this Court.

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

SO ORDERED this 6th day of October, 2026.

A handwritten signature in blue ink, consisting of a large, stylized 'S' followed by a 'Z' and a vertical line.

Judge, Superior Court of Long County
Atlantic Judicial Circuit