

Date 10/6/26 @ 9:06 PMIN THE SUPERIOR COURT OF LONG COUNTY
STATE OF GEORGIA

Clerk of Superior Court, Long County

GARDNER RENTALS, LLC,

Plaintiff,

v.

LONG COUNTY, GEORGIA,

Defendant.

CIVIL ACTION NO. SUV2026000009

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 Gardner Rentals, LLC ("**Named Plaintiff**" or "**Class Representative**"), individually and on behalf of all persons similarly situated (the "**Class Members**"), against Defendant Long 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 protection and emergency medical service fees (the "**Fire Fee**") paid from September 6, 2024 through the present, 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 October 6, 2026, as scheduled in the Preliminary Approval Order entered on July 13, 2026 (the "**Preliminary Approval 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 30, 2026 (the “**July 30th Roberts Affidavit**” or the “**July 30th Aff.**”), the Affidavit of John B. Manly dated July 30, 2026 (the “**Manly Affidavit**”), and the Affidavit of James L. Roberts, IV dated September 28, 2026 (the “**Supplemental Roberts Affidavit**” or the “**Supp. 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 Two Hundred Thousand Dollars and No/100 (\$200,000.00), reimbursement of Class Counsel’s actual costs and expenses in the amount of Twenty Three Thousand One Hundred Ninety-Four Dollars and No/100 (\$23,194.56), and a service award in the amount of Twelve Thousand Five Hundred Dollars and No/100 (\$12,500.00), all to be paid from the Five Hundred Thousand Dollar and No/100 (\$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).¹

¹See 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 (Oct. 19, 2020) at ¶ 2; *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County (Dec. 10, 2020) at ¶ 2; *Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of the City of Savannah*, SPCV20-007667-MO, Superior Court of Chatham County (Feb. 23, 2021) at ¶ 2; *Bailey v. McIntosh County, Georgia*, SUV2021000009, Superior Court of McIntosh County (May 5, 2022) at ¶ 2; *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, SPCV21-00789-CO, Superior Court of Chatham County (Sept. 15, 2023) at ¶ 2; *Nixon v. City of Darien*, SUV2023000081, Superior Court of McIntosh County (Feb. 20, 2024); *Robert E. Anderson v. Chatham County*, SPCV21-01165-CO, Superior Court of Chatham County (Mar. 1, 2024); *Deer Run Timber, LLC v. Johnson County*, 2023-CV-0125, Superior Court of Johnson County (Feb. 10, 2025); *Grange Investments, LLC v. City of Port Wentworth*, SPCV23-00216-KA, Superior Court of Chatham County (June 10, 2025); *Steven Schreck v. Brooks County*, 23-CV-00067, Superior Court of Brooks County (Aug. 18, 2025); *DRT Investments, LLC v. Emanuel County*, 25CV00072, Superior Court of Emanuel County (Nov. 5, 2025); *Bobby Black v. Garden City*, SPCV25-01358-ST, Superior Court of Chatham County (June 8, 2026).

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)). 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 forty percent (40%) of the common fund, Class Counsel presented the July 30th Roberts Affidavit and the Manly Affidavit. The July 30th Roberts 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 cash payments from the Five Hundred Thousand Dollar and No/100 (\$500,000.00) Aggregate Refund Fund. *See* Order and Judgment at Section C. Each Qualified Class Member (as defined in the Order and Judgment) will receive his, her, or its pro-rata share of his, her, or its calculated tax refund of at least approximately 26% of the total calculated refund due from the Aggregate Refund Fund, less Fees and Expenses (as defined in the Order and Judgment). *Id.* at Section J.

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* July 30th Aff. at ¶¶ 11-13, 24-30, 32, 44-45.

11. The July 30th Roberts Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Verified Class Action Complaint in this Lawsuit. *Id.* at ¶¶ 11-13, 24-30. 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 ¶ 32. Indeed, 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 two thousand four hundred eighty-five (2,485) hours researching, developing, refining, and pursuing the claims and legal theories presented in this action, and lead counsel James L. Roberts, IV spent over eighty percent (80%) of his time in 2025 working cases challenging charges as illegal taxes. *Id.*

12. The July 30th Roberts Affidavit also confirms that Class Counsel expended significant resources in analyzing the potential refund claims for tax years 2024 and 2025. *Id.* at ¶¶ 11-13, 24-30. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimately led to the proposed resolution. *Id.* Class Counsel testified in the July 30th Roberts Affidavit that the proposed class exceeds six thousand (6,000) members for each of the tax years at issue. For many of these taxpayers, Class Counsel testified that they reviewed payment records, tax bills, and detailed County records obtained through numerous Open Records Requests. *Id.*

13. According to Class Counsel's affidavits, Class Counsel and their staff invested not less than 247.6 hours on this Lawsuit. *See* July 30th Aff. at ¶¶ 24-25; Supp. Aff. at ¶ 18; 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. See July 30th Aff. at ¶ 45.

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 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).

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 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; July 30th Aff. at ¶ 43. 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, to 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. *Id.* 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 to understand the permitted uses of and regulations on various local government funding measures. *Id.*

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 July 30th Aff. at ¶ 32. 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 pending before the Supreme Court of Georgia and in which Class Counsel secured a nearly \$30 million verdict. *Id.* at ¶¶ 32-33.

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. *Id.* at ¶ 33. 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, 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); *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 County was well-represented by Luke R. Moses of Osteen Law Group and by Patrick T. O'Connor and Patricia T. Paul of Oliver Maner LLP. *See* July 30th 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, and that they mounted a vigorous defense, including differentiating the fee structure at issue from other cases litigated. *Id.* at ¶¶ 35, 44. *See Walco Invs. v. Thenen*, 975 F. Supp. 1468, 1472 (S.D. Fla. 1997); *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).

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* July 30th Aff. at ¶¶ 3-9; Manly Aff. at ¶ 5.

22. The Court finds that the eighth *Camden I* Factor – 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 County'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 Five Hundred Thousand Dollars and No/100 (\$500,000.00). *See* Order and Judgment at Section C. Under the terms of the Order and Judgment, each Qualified Class Member will receive his, her, or its pro-rata share of his, her, or its calculated tax refund of at least approximately 26% of the total calculated refund due from the Aggregate Refund Fund, less Fees and Expenses. *Id.* at Section J.

23. Furthermore, the non-monetary benefits conferred upon the Class support the requested fee. *See Poertner v. Gillette Co.*, 618 F. App'x 624, 628 (11th Cir. 2015) (per curiam), *cert. denied sub nom. Frank v. Poertner*, 136 S. Ct. 1453 (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); *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); *Sheppard v. Consol. Edison Co. of New York, Inc.*, 2002 WL 2003206, at *7 (E.D.N.Y. Aug. 1, 2002); *Steiner v. Williams*, 2001 WL 604035, at *4 (S.D.N.Y. May 31, 2001).

24. In this case, the Order and Judgment confers significant non-monetary benefits on the Class beyond the Aggregate Refund Fund by permanently enjoining the County from assessing and collecting its Fire 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 Class Members and all similarly situated property owners from continued assessment of allegedly illegal taxes going forward. *See* Order and Judgment at Section B. This prospective benefit, while not reducible to a dollar figure in the Order and 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 Order and Judgment is truly an excellent result for the Class Members and justifies the requested fee. *See Williams v. Naples Hotel Grp., LLC*, 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, 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. *See* July 30th Aff. at ¶ 43.

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); *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 versus 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. The County mounted vigorous defenses to these claims, denying any and all liability. *See* July 30th Aff. at ¶ 35. And certification of the large class could be denied for a variety of reasons. *Id.* at ¶ 43. 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 – support 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 forty percent (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 fee 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 (Oct. 19, 2020); *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County (Dec. 10, 2020); *Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of the City of Savannah*, SPCV20-007667-MO, Superior Court of Chatham County (Feb. 23, 2021); *Mary A. Bailey v. McIntosh County, Georgia*, SUV2021000009, Superior Court of McIntosh County (May 5, 2022); *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, SPCV21-00789-CO, Superior Court of Chatham County (Sept. 15, 2023); *Nixon v. City of Darien*, SUV2023000081, Superior Court of McIntosh County (Feb. 20, 2024); *Robert E. Anderson v. Chatham County*, SPCV21-01165-CO, Superior Court of Chatham County (Mar. 1, 2024); *Deer Run Timber, LLC v. Johnson County*, 2023-CV-0125, Superior Court of Johnson County (Feb. 10, 2025); *Grange Investments, LLC v. City of Port Wentworth*, SPCV23-00216-KA, Superior Court of Chatham County (June 10, 2025); *Steven Schreck v. Brooks County*, 23-CV-00067, Superior Court of Brooks County (Aug. 18, 2025); *DRT Investments, LLC v. Emanuel*

County, 25CV00072, Superior Court of Emanuel County (Nov. 5, 2025); and *Bobby Black v. Garden City*, SPCV25-01358-ST, Superior Court of Chatham County (June 8, 2026). All thirteen (13) of these cases were class action refund cases.

30. The Court finds that Class Counsel's request for approval of a forty percent (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* July 30th Aff. at ¶¶ 47-49.

31. The Court similarly finds that Class Counsel's request for approval of a forty percent (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**"), that a notice be published in the Tatnall Journal Sentinel (the "**Publication Notice**") once a week for four (4) consecutive weeks, and that a webpage be created (the "**Settlement Webpage**") providing information about the Lawsuit and the proposed Settlement (collectively the "**Notice Program**"). *See* Preliminary Approval Order at ¶ 12.

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 of up to forty percent (40%) of the Aggregate Refund Fund plus documented out-of-pocket expenses, and for a service award to the Class Representative of two and one-half percent (2.5%) of the Aggregate Refund Fund.

37. Named Plaintiff was directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative on the Settlement Webpage on the same day that it was filed with the Court. The record shows that the Application was filed with the Court on July 30, 2026, and was thereafter posted on the Settlement Webpage. *See* Supp. Aff. at ¶¶ 9, 15.

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, expenses, and a service award. *See* Supp. Aff. at ¶ 7.

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 at least thirty (30) days prior to the Final

Approval Hearing, *i.e.*, on or before September 7, 2026, and that certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed. *See* Preliminary Approval Order at ¶¶ 19-21; Supp. Aff. at ¶¶ 8, 10.

40. The Court finds that each facet of the Notice Program was timely and properly accomplished. *See* Supp. Aff. at ¶¶ 11-14; Affidavit of Terry D. Turner, Jr. and Publisher's Affidavit attached as Exhibits "B" and "C", respectively, to the 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 September 7, 2026. There were no objections filed within the Court-ordered objection period. *See* Supp. Aff. at ¶¶ 16-17; *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 Two Hundred Thousand Dollars and No/100 (\$200,000.00) is approved.

The Expense Request is Approved

43. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$23,194.56 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 (N.D. Ga. 2019) (citing *McLendon v. PSC Recovery Sys.*, 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, and is of the type routinely charged by Class Counsel to their hourly fee-paying clients. *See* Supp. Aff. at ¶ 19.

45. Accordingly, \$23,194.56 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 (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 (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. The Mayor and Aldermen of the City*

of Savannah, SPCV20-007667-MO, Superior Court of Chatham County (Feb. 23, 2021), the Superior Court of Chatham County awarded the Class Representative \$55,000.00; in *Mary A. Bailey v. McIntosh County, Georgia*, SUV2021000009, Superior Court of McIntosh County (May 5, 2022), the Superior Court of McIntosh County awarded the Class Representative \$25,000.00; in *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, SPCV21-00789-CO, Superior Court of Chatham County (Sept. 15, 2023), the Superior Court of Chatham County awarded the Class Representative \$87,500.00; in *Robert E. Anderson v. Chatham County*, SPCV21-01165-CO, Superior Court of Chatham County (Mar. 1, 2024), the Superior Court of Chatham County awarded the Class Representative \$18,750.00; in *Deer Run Timber, LLC v. Johnson County*, 2023-CV-0125, Superior Court of Johnson County (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*, SPCV23-00216-KA, Superior Court of Chatham County (June 10, 2025), the Superior Court of Chatham County awarded the Class Representative \$47,500.00; in *Steven Schreck v. Brooks County*, 23-CV-00067, Superior Court of Brooks County (Aug. 18, 2025), the Superior Court of Brooks County awarded the Class Representative \$25,000.00; in *DRT Investments, LLC v. Emanuel County*, 25CV00072, Superior Court of Emanuel County (Nov. 5, 2025), the Superior Court of Emanuel County awarded the Class Representative \$16,250.00; and in *Bobby Black v. Garden City*, SPCV25-01358-ST, Superior Court of Chatham County (June 8, 2026), the Superior Court of Chatham County awarded the Class Representative \$35,000.00.

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* July 30th 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. *Id.*

48. Accordingly, a service award in the amount of Twelve Thousand Five Hundred Dollars and No/100 (\$12,500.00) 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

49. 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.

50. Class Counsel are awarded attorney's fees in the amount of Two Hundred Thousand Dollars and No/100 (\$200,000.00) from the Aggregate Refund Fund to be paid in accordance with the provisions of the Order and Judgment.

51. Class Counsel are awarded \$23,194.56 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the Order and Judgment.

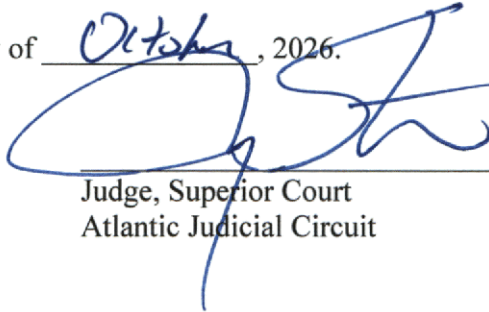
52. The Court awards the Class Representative Twelve Thousand Five Hundred Dollars and No/100 (\$12,500.00) as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the Order and Judgment.

53. The attorney's fees, expenses, and service award awarded herein shall be paid within ten (10) days following the County's payment of the Initial Refund Fund Payment into the Aggregate Refund Fund.

54. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to the administration, enforcement, and interpretation of this Order, 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 6th day of October, 2026.



Judge, Superior Court
Atlantic Judicial Circuit