

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.)	

PRELIMINARY APPROVAL ORDER

WHEREAS, the instant action pending before the Court is a class action brought by Plaintiffs Altamaha Bluff, LLC and Grant Lewis (hereinafter "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”), styled *Altamaha Bluff, LLC, et al. v. Wayne County, Georgia, et al.* Civil Action Number 14CV0376 (the “Lawsuit”); and

WHEREAS, this matter is before the Court on the Joint Motion for Preliminary Approval of Class Action Settlement, Approval of Notice Program and Scheduling Final Approval Hearing (the “Joint Motion”) pursuant to O.C.G.A. § 9-11-23(e) in which the Court has been asked to give preliminary approval to the [Proposed] Consent Judgment entered into by Plaintiffs and Defendants, through counsel, which, together with the exhibits thereto, sets forth the terms and conditions of the proposed resolution of this Lawsuit, and to authorize certain activities pursuant to the [Proposed] Consent Judgment and O.C.G.A. § 9-11-23;

WHEREAS, the Court having considered the entire record of this Lawsuit, including the filing in support of preliminary approval, the [Proposed] Consent Judgment and the exhibits thereto, and the arguments and representations of counsel, the Court finds that the requirements for preliminary approval have been met.

NOW, THEREFORE, IT IS ORDERED AS FOLLOWS:

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

2. The [Proposed] Consent Judgment establishes a process for the identification of Class Members and the calculation of individual refunds and a methodology for the refund payment process. The Court preliminarily approves the process for the identification of Class Members and the calculation of individual refunds set forth in the [Proposed] Consent Judgment. The Court also preliminarily approves the methodology for the refund payment process set forth in the [Proposed] Consent Judgment.

3. The Court directs that a final approval hearing (the “Final Approval Hearing”) be held in the Wayne County Courthouse at 10 a.m. on October 20, 2020 to rule: (i) whether the [Proposed] Consent Judgment should be finally approved as fair, reasonable, adequate and in the best interest of the Class; (ii) whether the [Proposed] Consent Judgment should be entered dismissing the Lawsuit against the Defendants; (iii) on an award of attorneys’ fees and reimbursement of expenses (the “Fee Petition”); (iv) on Class Representative service award (the “Class Service Petition”); and (v) on such other matters as may be appropriate in the implementation of this Settlement. The Court may adjourn the Final Approval Hearing or modify any of the dates set forth herein without further notice to the Class. Additionally, in the event that no objections are filed, the Court may elect to conduct the hearing telephonically.

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

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

- a. The Parties shall cause to be mailed, by first class mail as soon as practicable after entry of this Order, to all Class Members identified in Exhibit B attached to the [Proposed] Consent Judgment to their last known addresses as appearing on the records maintained by the County, a copy of the notice (the “Full Notice”) substantially in the form attached hereto as Exhibit “A”;
- b. The County shall cause, as soon as practicable after entry of this Order, a webpage be added to its website (the “Webpage”) where Class Members may access this

Order, the [Proposed] Consent Judgment, the Full Notice, other related documents and information concerning this Lawsuit and the date that the Final Approval Hearing will occur; and

- c. The Parties shall cause, as soon as practicable after entry of this Order, a notice to be placed in The Press Sentinel (the “Publication Notice”) substantially in the form attached hereto as Exhibit “B”.

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

- a. The mailing and website posting of the Full Notice and the publication of the Publication Notice in the manner set forth in the Notice Program set forth in Paragraph 5 above: (i) constitutes the best notice practicable under the circumstances; (ii) is reasonably calculated, under the circumstances, to apprise the Class Members of the [Proposed] Consent Judgment resolving this Lawsuit, the effect of the [Proposed] Consent Judgment (including the claims released), the right to object to any aspect of the [Proposed] Consent Judgment, the Fee Petition or the Class Service Petition and the right to appear at the Final Approval Hearing;
- b. Constitutes due, adequate and sufficient notice to all persons entitled to receive notice of the [Proposed] Consent Judgment; and
- c. Satisfies the requirements of O.C.G.A. § 9-11-23, including due process and all other applicable law and rules.

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

8. The Court approves the form, content and use of the Claim Form attached hereto as Exhibit “D” for taxpayers who are not listed as Class Members but believe that they should be a Class Member.

9. The Court orders that Class Members may serve written objections to the [Proposed] Consent Judgment, the Fee Petition or the Class Service Petition. Class Members may also appear and request to be heard at the Final Approval Hearing and show cause, if they have any reason why the [Proposed] Consent Judgment should not be approved as fair, reasonable and adequate, or why a Final Order and Consent Judgment should not be entered thereon, or why attorneys’ fees, expenses and class service payment should not be awarded as requested; **provided however**, no Class Member shall be heard or entitled to contest the approval of the terms and conditions of the [Proposed] Consent Judgment, or if approved, the Final Order and Consent Judgment to be entered thereon approving same, or the attorneys’ fees, expenses and class service payment, unless the person or entity has hand delivered or mailed a written objection postmarked on or before October 5, 2020 (fifteen days prior to the Final Hearing) to the following three (3) addresses:

Court	Clerk of the Superior Court of Wayne County 174 N. Brunswick Street Jesup, GA 31546
Class Counsel	James L. Roberts, IV, Esquire ROBERTS TATE, LLC Post Office Box 21828 St. Simons Island, Georgia 31522
Counsel for Defendants	G. Todd Carter, Esq ROBERTS TATE, LLC Brown, Readdick, Bumgartner, Carter, Strickland & Watkins, LLP 5 Glynn Avenue

	Brunswick, Georgia 31520
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Additionally, no Class Member shall be heard or entitled to contest the approval of the terms and conditions of the [Proposed] Consent Judgment, or if approved, the Final Order and Consent Judgment to be entered thereon approving same, or the attorneys' fees, expenses and class service payment, unless the person or entity complies with the following requirements:

The objection must also set forth:

- a. The name of the Lawsuit;
- b. The objector's full name, address and telephone number;
- c. An explanation of the basis upon which the objector claims to be a Class Member;
- d. All grounds for the objection, accompanied by any legal support for the objection known to the objector or the objector's counsel;
- e. The number of times the objector has objected to a class action settlement within the five (5) years preceding the date on which the objector files the objection, the caption of each case in which the objector has made such objection, and a copy of any orders or opinions to or ruling upon the objector's prior such objections that were issued by any court in each listed case;
- f. The identity of all counsel who represented the objector, including any former or current counsel who may be entitled to any compensation for any reason related to the objection to the Consent Judgment or to Fee Petition, and Service Awards;
- g. The number of times the objector counsel and/or counsel's law firm have objected to a class action settlement within the last five (5) years preceding the date the objector files the objection, the caption of each case in which the counsel or the firm has made such objection, and a copy of any order or opinions related to or

ruling upon counsel or the firm's prior such objections that were issued by any court in each listed case;

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

10. Any Class Member who does object to the [Proposed] Consent Judgment, or to the award of attorneys' fees, expenses or the class service payments must make themselves available to be deposed regarding the grounds for their objection.

11. Any Class Member who does not make their objection in the manner provided in the Full Notice and as set forth in Paragraph 9 above or does not make themselves available to be deposed as set forth in Paragraph 10 above, shall be deemed to have waived such objection and shall forever be foreclosed from making any objection to the fairness, reasonableness or adequacy of the [Proposed] Consent Judgment, or to the award of attorneys' fees, expenses and class service payments, unless otherwise ordered by this Court, but shall otherwise be bound by the Judgment to be entered and the release to be given;


12. All Class Members shall be bound by all orders, determinations and judgments in this Lawsuit concerning the [Proposed] Consent Judgment, whether favorable or unfavorable to the Class Members or any of them;

13. The Court directs the Fee Petition and the Class Service Petition be filed with the Court no later than September 25, 2020 (twenty-five days prior to the Final Hearing). The Court shall make the final determination on the award of attorneys' fees, reimbursement of expenses and other charges in the Final Order and Consent Judgment.

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

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

SO ORDERED. This 31st day of Aug., 2020.


Judge David L. Cavender

NOTICE OF PROPOSED CLASS ACTION SETTLEMENT

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

Altamaha Bluff, LLC, et al. v. Wayne County, Georgia, et al.

If you own or owned a large acreage parcel (i.e. a parcel consisting of 25 acres or more) containing timberland in Wayne County, Georgia and were issued tax bills and paid taxes in any year from 2011 to 2019 and your parcel was not enrolled in either the Conservation Use Valuation Assessment (“CUVA”) or the “Forest Land Protection Act (“FLPA”) programs for the year in which the taxes were paid and you did not file an ad valorem tax appeal for such tax year, you may be a Class Member and eligible for a tax refund.

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

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

Or Call Class Counsel at:

(912) 638-5200

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

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

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Basic Information

1. What is the purpose of this Notice?

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

The class action lawsuit is pending in the Superior Court of Wayne County, Georgia, known as *Altamaha Bluff, LLC and Grant Lewis 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* (the “Lawsuit”). Judge David L. Cavender, Senior Superior Court Judge of the Superior Court of Liberty County is presiding over this Lawsuit.

2. What is this Lawsuit about?

The Lawsuit alleged that for taxpayers 2008 to 2019 Wayne County collected taxes based on a 2008 large acreage revaluation performed by Joe Norman (the “Norman 2008 Revaluation”) which was declared invalid by the Superior Court of Wayne County in Rayonier Forest Resources, LP, et al. v. Wayne County Board of Tax Assessors, Civil Action No. 09CV876-09CV921 (the “Rayonier Litigation”). In the Rayonier Litigation, Wayne County was ordered to revalue all parcels similarly situated to Rayonier’s parcels in Wayne County. Wayne County hired Kenneth Voss to create a retrospective large acreage land schedule as of January 1, 2008 (the “Voss Schedules”). Wayne County, however, did not use the Voss Schedules to value property for any other taxpayer except Rayonier. For all other taxpayers (i.e. Class Members) Wayne County continued to use the Norman 2008 Revaluation. On July 2, 2019, the Georgia Court of Appeals held that Plaintiffs and Class Members were entitled to refunds for taxes assessed and collected based on the Norman 2008 Revaluation.

3. Why is this Lawsuit a class action?

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

4. Why is there a Settlement?

The Georgia Court of Appeals found that Wayne County’s assessment and collection of based on the Norman 2008 Revaluation was improper and that tax refunds were warranted under

O.C.G.A. § 48-5-380. The Court, however, has not decided on an amount of damages owed to the Class based on using the Norman 2008 Revaluation to value Class Member's property. Instead, both sides agreed to an aggregate settlement amount and a process by which the individual Class Member's refunds would be calculated. The Settlement avoids the cost and risk of a trial on the damages and related appeals, while providing benefits to Class Members. The "Class Representatives" appointed to represent the Class and the attorneys for the Class ("Class Counsel", see Question No. 15) think that the Settlement is best for all Class Members.

Who is in the Settlement?

5. Am I part of the Class?

You are a member of the Class if you are or were a taxpayer who owns or owned a large acreage parcel (i.e. a parcel of 25 or more acres) containing timberland in Wayne County, Georgia who was issued a tax bill and paid property taxes in any year from 2011 to 2019 based on the Norman 2008 Revaluation as long as (1) your property was not enrolled in either the CUVA or FLPA programs for the year(s) in which the taxes were paid and (2) you did not file an ad valorem tax appeal for such tax year.

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

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

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

The Proposed Settlement

7. What are the Settlement Benefits?

If the Settlement is approved by the Court at or after the Fairness Hearing described in Question No. 20, Wayne County has agreed to create an Aggregate Refund Fund in the amount of \$1,750,000.00 (the "Aggregate Refund Fund") to be paid in two (2) installments.

If the Court finally approves this Settlement and if you are entitled to a refund for taxes paid for any of the tax years 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018 or 2019 you will receive a refund calculated as explained in Question No. 11.

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

8. How do I receive my refund?

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

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

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

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

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

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

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

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

As explained in Question No. 8, following the Final Approval of the proposed Consent Judgment settling this lawsuit (described in Question No. 20), the Administrators will calculate the individual refund amounts and post the Class Members and the refunds each will receive on the Settlement Webpage on Wayne County's website. There will be a Claim Form on that webpage for any taxpayer not identified as a Class Member by the Administrators to download,

complete and submit according to the directions provided. The Administrators will review the claim and notify the taxpayer of their findings. The taxpayer will have fifteen (15) days to object to the Administrators' findings. Objections will be heard by a Special Master. The Special Master's findings will be final and binding.

11. How are the refunds calculated?

Following the Final Approval of the proposed Consent Judgment settling this lawsuit (described in Question No. 20), the Administrators will calculate the individual refund amounts. To calculate the individual refunds and identify the Class Members entitled to receive a refund, the Administrators for the tax years at issue (2011 to 2019) will determine the difference in taxes paid and the difference in taxes that would have been owed based on the Voss Schedules.

The Administrators will use the existing Accessibility and Desirability grades and acreage as reflected in the current property tax cards for each Class Member's property from 2011 through 2019 and perform any analysis deemed necessary in order to determine the taxes that would have been owed from Class Members' properties for 2011 through 2019 under the Voss Schedules and the refund to be paid measured by the taxes paid for each year less the calculated taxes owed under the Voss Schedules.

12. How much will my refund be?

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

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

If the Settlement is finally approved by the Court after the Final Approval Hearing, you will give up your right to sue Wayne County and other persons ("Releasees") as to all claims arising out of any and all claims for overpayment of taxes or tax based on the Norman 2008 Revaluation that resulted in illegal taxation entitling Class Members to tax refunds under O.C.G.A. §48-5-380 from 2011 through tax year 2019, whether in law or in equity, which he/she ever had, may have had, now has or which his/her heirs, executors or administrators hereinafter can, shall or may have as a result of any act or omission by the Releasees, whether known or unknown, asserted or unasserted, suspected or unsuspected (the "Released Claims").

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

14. When will I get paid?

On October 20, 2020, the Court will hold a hearing to decide whether to approve the Settlement. If the Court approves the Settlement, the Administrators will begin to verify the individual Class Members who are entitled to refunds and determine the individual amount of the refund to be paid to each Class Member.

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

The Aggregate Refund Fund will be funded in three (3) installments as follows:

1. \$750,000.00 on or before November 15, 2020 or within thirty (30) days of the entry of an Order granting final approval of the Consent Judgment whichever is later;
2. \$500,000.00 on or before November 15, 2021; and
3. \$500,000.00 on or before November 15, 2022.

Wayne County will pay its portions of the Aggregate Refund Fund according the schedule above. Pursuant to O.C.G.A. §48-5-241 the Wayne County Tax Commissioner (the “Tax Commissioner”) will withhold the Wayne County School Board’s portion of the Aggregate Refund Fund for each installment from his distributions to the School Board in 2020, 2012 and 2022.

The Aggregate Refund Fund shall be paid to a Qualified Settlement Fund (the “Altamaha Bluff QSR”) to carry out the payment of refunds to individual Class Members. The Final Order will appoint an administrator of the Altamaha Bluff QSR (the “Altamaha Bluff QSR Administrator”).

Under the proposed Consent Judgment, the Altamaha Bluff QSR Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to Category 1 Class Members as follows:

1. ½ of the Pro-Rata tax refund prior to December 31, 2021;
2. ½ of the Pro-Rata tax refund prior to December 31, 2022.

For Category 1 Class Members, the 2021 tax refund will be mailed to the address listed in the 2021 Tax Digest and the 2022 tax refund will be mailed to the address listed in the 2022 Tax Digest.

Under the proposed Consent Judgment, the Altamaha Bluff QSR Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to Category 2 Class Members as follows:

1. ½ of the Pro-Rata tax refund prior to December 31, 2021;
2. ½ of the Pro-Rata tax refund prior to December 31, 2022.

For Category 2 Class Members the 2021 and 2022 tax refund will be mailed to the address provided on the Claim Form.

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

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

The Lawyers Representing You

15. Do I have a lawyer in this Lawsuit?

Yes. The Court decided that the law firm of Roberts Tate, LLC is qualified to serve as Class Counsel and to represent you and all Class Members.

16. Should I get my own lawyer?

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

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

Class Counsel has not received any fees for the lawyer and professional time it has devoted to this Lawsuit since 2014, nor have they received any reimbursement for any of the out of pocket expenses incurred. For work done through the final approval of this Settlement, Class Counsel will apply to the Court for an award of attorneys' fees plus documented out of pocket expenses incurred from the Aggregate Refund Fund (the "Fee Petition"). The Defendants take no position on the Fee Petition, will not oppose the Fee Petition and intend to defer such decision to the judgment and discretion of the Court.

In addition, Class Counsel will ask the Court to award to the named Plaintiffs, Altamaha Bluff, LLC and Grant Lewis, class service payments from the Aggregate Refund Fund in recognition of their efforts on behalf of the Class (the "Class Service Petition"). Plaintiff Altamaha Bluff, LLC has participated in this Lawsuit for almost six (6) years and Plaintiff Grant Lewis has participated in this Lawsuit for over two (2) years. Named Plaintiffs appeared at hearings in this Litigation and were prepared to appear and testify at trial on behalf of the Class. The Defendants take no position on the Class Service Petition, will not oppose the Class Service Petition and intend to defer such decision to the judgment and discretion of the Court.

The amounts to be awarded as attorneys' fees, expenses and Class Plaintiffs' services awards must be approved by the Court. Class Counsel will file the Fee Petition and the Class

Service Petition at least twenty (20) days prior to the Final Approval Hearing. You can object to the Fee Petition and the Class Service Petition in compliance with the instruction in Question No. 18.

Copies of the Fee Petition and the Class Service Petition will be posted on the Settlement Webpage on Wayne County's website the same day that they are filed with the Court.

Supporting or Objecting to the Settlement

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

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

In order for the Court to consider your written comments or objections, all objections to the [Proposed] Consent Judgement settling this Lawsuit or to the Fee Petition or to the Class Service Petition must be mailed to the Clerk of Court, Plaintiffs' Counsel and Defendant's Counsel. For an objection to be considered by the Court, the objection must postmarked on or before October 5, 2020 (fifteen days prior to the Final Hearing) and sent to the Court, Class Counsel and Counsel for Defendants at the following addresses:

Court	Clerk of the Superior Court of Wayne County 174 N. Brunswick Street Jesup, GA 31546
Class Counsel	James L. Roberts, IV, Esquire Roberts Tate, LLC Post Office Box 21828 St. Simons Island, Georgia 31522
Counsel for Defendants	G. Todd Carter, Esq Brown, Readdick, Bumgartner, Carter, Strickland & Watkins, LLP 5 Glynn Avenue Brunswick, Georgia 31520

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

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

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

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

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

No. If you have questions, you may visit the Settlement Webpage on Wayne County's website for more information about the settlement. You may also call Class Counsel.

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

The Court will hold a Final Approval Hearing at 10:00 a.m. on October 20, 2020 at the Wayne County Courthouse. After the Final Approval Hearing the Court will decide whether to approve the Settlement. The Court may also decide how much to pay Class Counsel or whether to approve the Class Service Petition. Additionally, if no objections are filed, the Court may elect to conduct the hearing telephonically. We do not know how long it will take the Court to make its decision.

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

21. Why is there a hearing?

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

22. Do I have to come to the hearing?

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

23. May I speak at the hearing?

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

If you wish to present evidence at the Final Approval Hearing you must identify any witnesses you may call to testify and any exhibits you intend to introduce as evidence at the Final Approval Hearing.

24. Can I exclude myself from the Settlement?

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

Getting More Information about the Settlement

25. How do I get more information?

Visit the Settlement Webpage on Wayne County's website at **[INSERT URL]** where you can find claim forms, information on the Lawsuit and the Settlement, and documents such as the Complaint filed by Plaintiffs and the [Proposed] Consent Judgment.

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

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

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

Full Text of the Settlement

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

A. Released Claims

Plaintiffs and Class Members agree to release and forever discharge, and by this Agreement do, for themselves, their heirs, executors and administrators, release and forever discharge Defendants, its past, present and future parent and affiliate corporations, offices and departments, and their respective past, present and future divisions, subsidiaries, affiliates and related governmental entities and their successors, assigns, directors, officers, employees, attorneys, agents and representatives, personally and as directors, officers, employees, attorneys, agents, or representatives (collectively, the "Releasees"), of and from all manner of action and actions, causes and causes of action, sums of money, covenants, contracts, controversies, agreements, promises, damages (including, but not limited to, attorneys fees), claims and demands that were or could have been asserted in the Lawsuit related to or arising out of any and all claims for overpayment of taxes or tax based on the Norman 2008 Revaluation resulted in illegal taxation entitling Plaintiffs and class members to tax refunds under O.C.G.A. § 48-5-380 from 2011 through tax year 2019, whether in law or in equity, which he/she ever had, may have had, now has or which

his/her heirs, executors or administrators hereinafter can, shall or may have as a result of any act or omission by the Releasees, whether known or unknown, asserted or unasserted, suspected or unsuspected (the “Released Claims”).

B. Scope of Releases

The Parties acknowledge that (a) they may subsequently discover facts in addition to, or different from, those that they now know or believe to be true with respect to the Plaintiffs’ and Class Members’ Released Claims, or that could have been asserted with respect to the Plaintiffs’ and Class Members’ Released Claims; and (b) they may have sustained or may yet sustain damages, costs, or expenses that are presently unknown and that relate to the Plaintiffs’ and Qualified Class Members’ Released Claims. The Parties acknowledge, however, that they have negotiated, agreed upon and entered into this Agreement with full knowledge of these possibilities, and agree that this Agreement shall not be affected in any manner whatsoever if any of these possibilities occur.

C. Effect of Failure to Grant Final Approval

In the event that the Court fails to enter an Order granting Final Approval to this [Proposed] Consent Judgment, the Lawsuit shall resume, this [Proposed] Consent Judgment and any Order granted pursuant to this [Proposed] Consent Judgment, including but not limited to the Preliminary Approval Order shall have no res judicata or collateral estoppel effect and shall be of no force or effect, and the Parties’ rights and defenses shall be restored without prejudice as if this [Amended Proposed] Consent Judgment had never been entered into unless either: (1) Plaintiffs and Defendants agree in writing to a modification of the [Proposed] Consent Judgment and obtain approval of the [Proposed] Consent Judgment with such agreed to modification, or (2) Plaintiffs and Defendants successfully obtain reversal of the decision denying entry of the Order granting Final Approval to this [Proposed] Consent Judgment after reconsideration or appellate review.

D. Continuing Jurisdiction

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

Altamaha Bluff, LLC, et al. v. Wayne County, Georgia, et al.

IN THE SUPERIOR COURT OF WAYNE COUNTY
STATE OF GEORGIA

TO: WAYNE COUNTY PROPERTY OWNERS WHO OWN OR OWNED A LARGE ACREAGE PRACE (i.e. 25 ACRES OR MORE) CONTAINING TIMBERLAND AND WERE ISSUED TAX BILLS AND PAID TAXES IN 2011 to 2019.

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

A Settlement has been preliminarily approved by the Superior Court of Wayne County in the class action lawsuit (the “Lawsuit”) listed above. If the Settlement is approved by the Court at or after the Fairness Hearing described below, Defendants have agreed to the create an Aggregate Refund Fund in the amount of \$1,750,000.00 (the “Aggregate Refund Fund”). The Aggregate Refund Fund would be funded by contributions from Defendants and the Wayne County School Board. Individual Class Member refunds will be calculated pursuant to the terms of the [Proposed] Consent Judgment.

You are a member of the Class if you are or were an owner of a large acreage parcel (i.e. a parcel consisting of 25 acres or more) containing timberland in Wayne County, Georgia and were issued tax bills and paid taxes in any year from 2011 through 2019 and your parcel was not enrolled in either the Conservation Use Valuation Assessment (“CUVA”) or the Forest Land Protection Act (“FLPA”) programs for the year in which the taxes were paid and you did not file an ad valorem tax appeal for such tax year.

A Final Approval Hearing will be held on October 20, 2020 at 10:00 a.m. in Courtroom C at the Wayne County Courthouse before the Honorable David L. Cavender, Senior Superior Court Judge of the Superior Court of Liberty County to determine among other things: (1) whether the proposed Settlement should be granted final approval; (2) whether Class Counsel’s request for an award of attorneys’ fees, expenses and service awards to the Class Representatives should be approved; and (3) whether the Lawsuit and the Class Members’ claims against Defendants should be dismissed and final judgment entered. If no objections are filed, the Court may elect to hold the hearing telephonically.

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

You do not have the right to exclude yourself from the Settlement in this Lawsuit, but you do have the right to object in writing. Any objection by a Class Member must postmarked on or before October 5, 2020 and must comply with the requirements stated in the [Proposed]Consent Judgment, Section C which can be found at [INSERT URL].

After the Settlement has been approved by the Court, if you still own the property for which a refund is determined to be owed, you will not be required to do anything to receive your refund.

If you no longer own the property for which a refund is determined to be owed, after the Settlement has been approved by the Court, you will receive a Claim Form. The Claim Form will be sent to your current address or your last known address. If you receive a Claim Form you will need to complete and return it as instructed on the Claim Form in order to receive the refund.

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

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

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

**ALTAMAHA BLUFF, LLC, and
GRANT LEWIS,**

Plaintiff,

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.

CIVIL ACTION NO. 14CV0376

CLAIM FORM FOR CATEGORY 2 CLASS MEMBERS

You may be entitled to a refund of ad valorem taxes paid as a result of a resolution in the above referenced class action (the “Lawsuit”). Additional information can about the Lawsuits and the resolution can be obtained by visiting: [INSERT URL OF WEBPAGE ON COUNTY SITE] or by calling Class Counsel at (912) 638-5200.

You will need to complete this Claim Form and mail your completed and signed Claim Form **within sixty (60) days from** **[ADMINISTRATORS FILL IN DATE CLAIM FORM MAILED]** to the Administrators at:

[FILL IN ADDRESS FOR ADMINISTRATORS]

CLASS MEMBER IDENTIFICATION

Please Type or Print

Name:

Current Address:

Street Address: _____

City: _____

State: _____

Zip Code: _____

Address where refund is to be mailed (if different from current address):

Street Address: _____

City: _____

State: _____

Zip Code: _____

Area Code and Phone number (day):

Area Code and Phone number (evening):

Email:

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

CERTIFICATION

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

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

Signature of Property Owner

Signature of Joint Property Owner, if any

(Print your name here)

(Print your name here)

IN THE SUPERIOR COURT OF WAYNE COUNTY
STATE OF 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.)

CLAIM FORM FOR MISSING CLASS MEMBER

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

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

[FILL IN ADDRESS FOR ADMINISTRATORS]

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

PERSONAL IDENTIFICATION

Please Type or Print

Name:

Current Address:

Street Address: _____

City: _____

State: _____

Zip Code: _____

Address or Parcel Number for which you believe a refund is owed:

Street Address: _____

City: _____

State: _____

Zip Code: _____

Parcel No.: _____

Area Code and Phone number (day):

Area Code and Phone number (evening):

Email:

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

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

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

_____.

SUPPORTING DOCUMENTATION

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

CERTIFICATION

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

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

Signature of Property Owner

Signature of Joint Property Owner, if any

(Print your name here)

(Print your name here)