

IN THE SUPERIOR COURT OF WAYNE COUNTY
STATE OF GEORGIA

Frances B. Yeagan
Frances Yeagan, 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.)

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

Plaintiffs Altamaha Bluff, LLC and Grant Lewis, individually and on behalf of all other persons similarly situated (hereinafter "Named Plaintiffs" or "Class Representatives"), individually and on behalf of all other persons similarly situated (hereinafter "Plaintiffs") file this Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives (the "Application" or the "Motion") with Memorandum of Law in Support representing to the Court as follows:

I. INTRODUCTION

The present Motion seeks compensation for Class Counsel and the Class Representatives for the time and expense invested by Class Counsel and the Class Representatives in this class action lawsuit (the “Lawsuit”) that has been pending before this Court for six (6) years and has been appealed to both the Georgia Court of Appeals and the Georgia Supreme Court. In the six (6) years that this Lawsuit has been pending, Class Counsel has invested over 1,000 hours and all expenses necessary for the prosecution of the case on behalf of the Class Members and at the expense of other paying legal work without receiving any payment in return. After six (6) years of extensive litigation, a Joint Motion for Preliminary Approval of Class Action Settlement (“Preliminary Approval”) was filed with the Court on August 25, 2020 and approved by this Court on August 31, 2020. As a result of the commitment by Class Counsel and the Class Representatives, the Class Members stand to receive a lump sum payment in the amount of \$1,750,000.00 (the “Aggregate Refund Fund”), which represents a good faith estimate of 100% of the amounts due to the Class Members that were sought through the Lawsuit.

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”) vigorously defended this Lawsuit throughout the entire six (6) years. It is preeminently clear that the Defendants would never have voluntarily refunded the Class Members for the illegal taxes paid absent the dedication and persistence of Class Counsel and the Class Representatives. Stated

differently, but for the dedication and persistence of Class Counsel and the Class Representatives, the Class Members would have never received the refunds for the illegal taxes paid.

Throughout the six (6) years of litigation, Class Counsel has not received any compensation or payment for their work on behalf of the Class Members or reimbursement for the expenses advanced on their behalf. As its fee in this litigation, Class Counsel requests the payment of seven hundred thousand dollars (\$700,000.00) (the “Proposed Class Counsel Fee”), which represents 40% of the Aggregate Refund Fund. Importantly, this is the same percentage awarded by the Superior Court of Glynn County just last year in a similar tax refund class action styled Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019). In addition to the Proposed Class Counsel Fee, Class Counsel requests reimbursement for its actual costs and expenses in the amount of \$12,107.39. Class Representatives request a service payment in the amount of twenty thousand (\$20,000.00) each for their work in this litigation, including instituting and diligently pursuing this litigation on behalf of the Class Members for six (6) years. The total service payment to the Class Representatives represents approximately 2.3% of the Aggregate Refund Fund.

II. OVERVIEW OF THE LAWSUIT AND PROPOSED CONSENT JUDGMENT

Named Plaintiffs filed this Lawsuit on behalf of themselves and all taxpayers similarly situated seeking refunds for taxes paid for 2008 through 2017 collected on timberland based on a large acreage revaluation and schedules declared invalid by the Superior Court of Wayne County. On March 21, 2013 the Superior Court of Wayne County issued an Order in Rayonier Forest Resources, LP, et al. v. Wayne County Board of Tax Assessors, Civil Action No. 09CV876-09CV921 (the “Rayonier Litigation”) declaring the County’s 2008 large acreage revaluation

invalid (the “Invalid 2008 Revaluation”). See Affidavit of James L. Roberts, IV (“Roberts Aff.”), attached hereto as Exhibit (“Ex.”) “A”, ¶ 9.

The Court further ordered the BOA to revalue all parcels similarly situated to Rayonier’s in Wayne County in accordance with Georgia law. Id. The Superior Court’s Order in the Rayonier Litigation was affirmed by the Georgia Court of Appeals. Id.

After the Court of Appeals affirmed the Superior Court’s Order in the Rayonier Litigation, the County hired Kenneth Voss to create a retrospective large acreage land schedule as of January 1, 2008 (the “Voss Schedules”). Id. at ¶ 10. However, the BOA never used the Voss Schedules for any other taxpayer except Rayonier. Id. That is, for every year from 2008 to 2019 tax bills were issued and taxes were collected for Named Plaintiffs’ parcels and the parcels of the Class Members based on the Invalid 2008 Revaluation. Id. at ¶ 11.

The Invalid 2008 Revaluation that was used to value Named Plaintiffs’ parcels and the parcels of the Class Members resulted in a substantial increase in value for tax purposes. On or about April 7, 2014, Plaintiff Altamaha Bluff sent a request on behalf of itself and all others similarly situated for refund to the BOC, the BOA and the Tax Commissioner. Id. at ¶ 12. No response was received to the request for refund and Named Plaintiff Altamaha Bluff commenced this Lawsuit. Id. at ¶ 12-13.

The Parties entered into a Consent Class Certification Order on October 31, 2017 defining the Classes as “[t]axpayers similarly situated who, like Named Plaintiff, own large acreage parcels (parcels consisting of twenty-five [25] or more acres) containing timberland in Wayne County, Georgia who were issued tax bills in any year from 2008 through 2016 and paid property taxes based on the large acreage schedules derived from the 2008 Revaluation performed by the [BOA], whose property was not enrolled in either the ‘Conservation Use Valuation Assessment (‘CUVA’)

or the ‘Forest Land Protection Act’ (‘FLPA’) programs for the year in which taxes were paid based on the 2008 Revaluation and who did not file an ad valorem tax appeal for such tax year (the ‘Refund Class’). A motion was granted to add refund claims for tax year 2017. The Parties requested as part of the [Proposed] Consent Judgment the Consent Class Certification Order be amended to add refund claims for 2018 and 2019.

On March 30, 2018 Named Plaintiffs moved for partial summary judgment arguing that the tax bills for their parcels and the parcels of the Class Members are based on invalid valuations and lack uniformity, making the taxes collected based on such invalid schedules illegal and therefore entitling Named Plaintiffs and Class Members to tax refunds under O.C.G.A. §48-5-380 (the “Refund Statute”) for tax years 2009 through 2017.¹ Named Plaintiffs also sought litigation expenses under O.C.G.A. §13-6-11. *Id.* at ¶ 16. Also, on March 30, 2018 Defendants filed a cross motion for summary judgment arguing, among other things, that they were not required under the Order in the Rayonier Litigation to revalue all parcels similarly situated to Rayonier’s, that claims for refund did not present a proper case under the Refund Statute, that the claims for tax years 2009 and 2010 were barred by the statute of limitations and that the claims for litigation expenses were barred by sovereign immunity. *Id.* at ¶ 17.

The trial court entered an Order on June 29, 2018 granting in part Named Plaintiffs’ motion for partial summary judgment and granting in part Defendants’ motion for summary judgment. The trial court held that the claims did present a proper case under the Refund Statute and refunds were owed for taxes paid based on the Invalid 2008 Revaluation that Named Plaintiffs could not

¹ The statute of limitation for refunds for the 2008 taxes had expired under the previous version of the Refund Statute (O.C.G.A. § 48-5-380 (2011)).

recover tax refunds for 2009 and 2010 based on the statute of limitations, and that sovereign immunity bars recovery for litigation expenses. Id. at ¶ 18.

On or about July 29, 2018 the Defendants appealed the trial court's Order to the Georgia Court of Appeals. Thereafter, on July 31, 2018 Named Plaintiffs filed a cross appeal. Id. at ¶ 19.

On July 2, 2019 the Court of Appeals affirmed the trial court's grant of partial summary judgment to Named Plaintiffs under Court of Appeals Rule 36 without opinion. On that same day, the Court of Appeals affirmed in part and reversed in part the trial court's grant of partial summary judgment to Defendants. In an unpublished opinion the Court of Appeals held that sovereign immunity does not bar recovery for litigation expenses but affirmed the trial court's Order holding that tax refunds for 2009 and 2010 were barred by the statute of limitation. Id. at ¶ 20.

The Defendants filed petitions for certiorari with the Georgia Supreme Court, seeking review of the Court of Appeals' Order Appeals affirming trial court's grant of partial summary judgment to Named Plaintiffs and its holding regarding sovereign immunity. Named Plaintiffs also filed a petition for certiorari with the Georgia Supreme Court for review of the Court of Appeals' holding regarding the statute of limitation under the Refund Statute. Id. at ¶ 21.

Thereafter, on August 13, 2019 Named Plaintiffs filed a Consent Motion to Withdraw its Petition for Certiorari.² On August 14, 2019 the Supreme Court granted Named Plaintiffs' Motion to Withdraw. Id. at ¶ 22.

² The statute of limitation for refunds for the 2009 and 2010 taxes had expired under the previous version of the Refund Statute (O.C.G.A. § 48-5-380(2011)). Therefore, while the Court of Appeals' ruling that the current version of the Refund Statute had a three (3) year statute of limitation was incorrect, its ruling that refunds for the 2009 and 2010 taxes were barred was correct nonetheless. See Hojeij Branded Foods, LLC v. Clayton County, Georgia, et al., ___ Ga. App. ___, 843 S.E.2d 902, 905 (2020) (petition for cert filed June 17, 2020) (O.C.G.A. § 48-5-380(g) "allows for the filing of a suit against a county or municipality for a tax refund within five years of the date the disputed taxes were paid."). Under the "right for any reason rule" the Georgia Supreme Court, if it had accepted Named Plaintiffs' petition, it would have had to affirm the Court

The Supreme Court denied Defendants’ petitions for certiorari on March 13, 2020. Thereafter, remittiturs were issued by the Georgia Supreme Court and the Court of Appeals respectively, sending the matter back to this Court for further proceedings. Id. at ¶ 23.

The Parties engaged in extensive settlement negotiations. Id. at ¶ 25. The Parties held a formal mediation session with Patrick T. O’Connor, Esquire on July 28, 2020. Mr. O’Connor is an experienced mediator who is registered with the Georgia Office of Dispute Resolution and the American Arbitration Association and is a member of the Georgia Academy of Mediators and Arbitrators. Id. at ¶ 26.

The Parties were able to reach a settlement agreement in the formal session with Mr. O’Connor. Id. at ¶ 27. The settlement by the Parties is memorialized in the [Proposed] Consent Judgment executed by the Parties and signed by Judge David L. Cavender on August 31, 2020. Id. at ¶ 28. The [Proposed] Consent Judgment, if finally approved by this Court at the Final Approval Hearing on October 20, 2020, will result in the establishment of an Aggregate Refund Fund in the amount of \$1,750,000.00. Id. at ¶¶29-30.

In total, over the course of the six (6) years of litigation, Class Counsel filed, issued or reviewed not less than nine thousand (9,000) pages of pleadings and discovery materials including four (4) Amended Complaints, twenty (20) motions and briefs, five (5) sets of requests for production of documents, three (3) sets of interrogatories, three (3) sets of request for admission, numerous Open Records Requests, conducted depositions and participated in formal and informal

of Appeals’ ruling. City of Gainesville v. Dodd, et al., 275 Ga. 834, 835, 573 S.E.2d 369, 370 (2002) (“Under the ‘right for any reason’ rule, an appellate court will affirm a judgment if it is correct for any reason, even if that reason is different than the reason upon which the trial court relied.”).

settlement discussions and mediation. Id. at ¶¶41-50. All told, Class Counsel invested not less than 1,000 hours, plus actual expenses of not less than \$12,107.39. Id. at ¶¶63, 65.

III. APPROVAL OF ATTORNEY'S FEES AND COSTS AND SERVICE PAYMENT

A. The Court Should Approve the Attorney's Fees and Costs Requested

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

1. The Law Provides That Class Counsel Fees Are to be Awarded from the Common Fund Created Through Their Efforts.

Under Georgia law, tax refund actions under the Refund Statute, such as this case, are considered common fund cases. See Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019) at ¶2. Where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney’s fees are paid from the fund. Similar to this Lawsuit, the Barnes case was a class action under the Refund Statute that sought a refund of occupation taxes imposed by the City of Atlanta on attorneys. In that context, the Supreme Court of Georgia explained that:

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

Id. at 260 (internal citations omitted). Accord Coleman.

The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) (“[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney’s fee from the fund as a whole.”). See also Camden I, 946 F.2d at 771 (“Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.”). As explained by the United States District Court for the Northern District of Georgia, adequate compensation promotes the availability of counsel for aggrieved persons. Lunsford v. Woodforest Nat’l Bank, 2014 U.S. Dist. LEXIS 200716 (N.D. Ga. 2014).

The controlling authority for awarding attorney’s fees in common fund cases in the Eleventh Circuit is Camden I.³ See In re Equifax, Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at *31 (N.D. Ga. Mar. 17, 2020). Georgia courts rely on Camden I when

³ Since its enactment in 1966 Georgia courts have read the state class action statute (O.C.G.A. § 9-11-23) to track the Federal Rule 23, and in 2003 O.C.G.A. § 9-11-23 was in fact modified to conform the federal rule. Thus, Georgia courts rely on federal cases interpreting Federal Rule 23 when interpreting O.C.G.A. § 9-11-23. See Sta-Power Indus., Inc., v. Avant, 134 Ga. App. 952-953 (1975) (“Since there are only a few definitive holdings in Georgia on [O.C.G.A. § 9-11-23], we also look to federal law to aid us.”). Similarly, it is appropriate to look to federal law when considering an approval of attorney’s fees, costs and service payments in a class action.

awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001). In Camden I, the Eleventh Circuit held that:

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

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

2. Application of the *Camden I* Factors Supports the Requested Fee

As a general rule, the Eleventh Circuit has provided a set of factors the Court should use to determine a reasonable percentage to award class action counsel:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;

- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)).

a. Class Counsel Achieved an Excellent Result for the Class

The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). As one court explained, in common fund cases “the monetary amount of the victory is often the true measure of [counsel’s] success.” Swedish Hosp. Corp. v. Shalala, 1 F.3d 1261, 1269 (D.C. Cir. 1993).

Here, the result obtained provides for not only the recovery of the tax overpayments by Class Members for tax years 2011 to 2019, but also likely future tax relief to the Class and to future owners of large acreage parcels containing timberland. That is, Class Counsel obtained an Order in the Wayne County Superior Court, that was affirmed on appeal, indicating that the schedules based on the Invalid 2008 Revaluation to value large acre parcels containing timberland was improper. See Ex. “A”, Roberts Aff. ¶ 35. The results obtained must be evaluated by examination of the both the immediate tax refunds and the likely future relief afforded to the Class Members.⁴

⁴ Future tax relief was recently considered in the award of attorney’s fees. See Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019). In the Order awarding attorney’s fees, the Coleman Court stated “the result obtained provides for not only the recovery of the tax overpayments by Class Members ..., but also future tax relief of an even greater value to the Class Members, and future Exemption holders, by requiring that the Exemption be

The direct benefits to the Class Members include immediate cash payments from the \$1,750,000.00 Aggregate Refund Fund. Id. at ¶ 30. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 100% of the total calculated refund due from the Aggregate Refund Fund, less Fees and Expenses (as defined in the [Proposed] Consent Judgment). Id. at ¶¶ 31-34. See Creed v. Benco Dental Supply Co., No. 3:12-CV-01571, 2013 WL 5276109, at *4 (M.D. Pa. Sept. 27, 2013) (“Settling for close to the amount of full liability represents a respectable victory for the class members”); accord Barnes, 281 Ga. at 260 (upholding the use of the common fund doctrine as a matter of policy on the grounds that allowing class members to obtain the benefit of a lawsuit without contributing to its cost are unjustly enriched at the successful litigant’s expense).

Although the immediate cash benefit of \$1,750,000.00 alone justifies Class Counsel’s fees, the Court must also consider the value of the future relief. See Eaves v. Earthlink, Inc., No. 2005-CV-97274, 2010 WL 5883596 (Ga. Super. June 7, 2010) (finding value of benefits to the class included an estimate of the value of reduction of charges by defendant into the future). In addition to this immediate cash benefit to the Class Members the outcome obtained should provide tangible benefits – tax dollar savings – into the future, since the use of the schedules based on the Invalid 2008 Revaluation to value the property of Named Plaintiffs and the Class Members was found to be improper. Ex. “A,” Roberts Aff. ¶ 35. The outcome in the Proposed Consent Judgment is truly an extraordinary result for the Class Members and weighs strongly in favor of awarding the Proposed Class Counsel Fee. See Williams v. Naples Hotel Grp., LLC, No. 6:18-cv-422-Orl-

applied properly prospectively.” Id. at ¶ 9. The likely future tax relief in this Lawsuit is similar to the future tax relief that was considered in Coleman when awarding attorney’s fees.

37DCI, 2019 WL 3804930, at *4 (M.D. Fla. July 29, 2019) (“The result achieved is a major factor in making a fee award.”).

b. The Time and Labor Required, Preclusion from Other Employment and the Time Limits Imposed

The first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel’s fee request. In short, Class Counsel engaged in this Lawsuit for six (6) years against worthy, highly competent adversaries representing the County. Ex. “A”, Roberts Aff. at ¶ 40-47.

Class Counsel spent a substantial number of hours investigating the hundreds of potential refund claims. In total, over the course of the six (6) years of litigation, Class Counsel filed, issued or reviewed not less than nine thousand (9,000) pages of pleadings and discovery materials including four (4) Amended Complaints, twenty (20) motions and briefs, five (5) sets of requests for production of documents, three (3) sets of interrogatories, three (3) sets of request for admission, in addition to numerous Open Records Requests, attended hearings, conducted depositions and participated in formal and informal settlement discussions and mediation. Id. at ¶ 41. For all Class Members, Class Counsel reviewed property tax record cards, tax bills, and detailed County spreadsheets identifying large acreage parcels (parcels consisting of 25 or more acres) containing timberland in Wayne County and parcel specific information. This information was essential to our ability to understand the facts, scope of the refund claims, pertinent evidence, legal and factual arguments and potential defenses and the number of and amount of potential refunds owed to the Class. Id. at ¶ 42.

Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaints in this Lawsuit. In this regard, Class Counsel defended a motion to dismiss, a motion for summary judgment and opposition to

our motion for class certification and our motion for summary judgment. Id. at ¶ 45. During the course of the six (6) year time frame Class Counsel also expended significant resources in researching, developing, briefing and arguing many legal issues that arose. Those issues included among others, the Refund Statute, stare decisis, statute of limitation, statutory interpretation, sovereign immunity, proprietary of Class Representatives' refund claims under the Refund Statute, ability to recover expenses of litigation and the refund calculation. Id. at ¶ 46. Additionally, Class Counsel expended significant resources in researching, briefing, arguing and defending issues appealed to the Court of Appeals and then to the Georgia Supreme Court. Id. at ¶ 47.

During the litigation Class Counsel researched, drafted, filed or attended:

- 1) The original Complaint;
- 2) Four (4) amended complaints;
- 3) Post-certification discovery requests;
- 4) Stipulations of Fact;
- 5) Motion and Brief for Interlocutory Injunction;
- 6) Motion and Brief for Temporary Restraining Order;
- 7) Motion to Intervene and Reassign;
- 8) Motion and Brief to Certify Suit as a Class Action;
- 9) Amended Motion to Certify Suit as Class Action;
- 10) Reply Brief in Support of Motion for Class Certification;
- 11) Response in Opposition to Motion to Dismiss;
- 12) Motion to Stay Case;
- 13) Hearing on Class Certification;
- 14) Motion to Add Grant Lewis as An Additional Named Plaintiff;

- 15) Third Amended Motion to Certify Suit as Class Action;
- 16) Statement of Undisputed Facts in Support of Motion for Partial Summary Judgment;
- 17) Motion and Brief in Support of Partial Summary Judgment;
- 18) Reply Brief in Support of Motion for Partial Summary Judgment;
- 19) Response to Defendants' Undisputed Facts;
- 20) Response Brief in Opposition to Defendants' Motion for Summary Judgment;
- 21) Oral Argument on Motions for Summary Judgment;
- 22) Brief in Court of Appeals in Opposition to Defendants' Appeal;
- 23) Motion to Supplement Record in Defendants' Appeal;
- 24) Brief in Court of Appeals in Support of Named Plaintiffs' Appeal;
- 25) Reply Brief in Court of Appeals in Support of Named Plaintiffs' Appeal;
- 26) Petition for Certiorari to the Georgia Supreme Court;
- 27) Opposition to the Defendants' Petition for Certiorari to the Georgia Supreme Court;
- 28) Motion to Withdrawal Petition for Certiorari
- 29) Three (3) sets of Interrogatories
- 30) Five (5) sets of Request for Production of Documents;
- 31) Three (3) sets of Request for Admission;
- 32) Post Certification Interrogatories, Request for Production of Documents and Request
for Admission;
- 33) Numerous Open Records Requests; and
- 34) Motion and Brief for Preliminary Approval of Class Action Settlement.

Id. at ¶ 48. In total over 9,000 pages of documents were filed, served or reviewed. Id. Additionally, Class Counsel engaged in a formal mediation session and essentially a full year of

informal settlement discussions while the appeals were pending in the Court of Appeals and then in the Georgia Supreme Court. Id. at ¶ 49.

Determining the aggregate refund owed to the Class was a task that required many hours of work. The comprehensive damage analysis and calculation of the aggregate total refund owed was integral to reaching the Proposed Consent Judgment and establishing the Aggregate Refund Fund. Id. at ¶ 50. Moreover, the work performed by Class Counsel will now be used in the administration of the refunds, thereby saving the Class some costs of administration.

In sum, the total number of hours invested by Class Counsel and its staff on this Lawsuit is not less than 1,000. Id. at ¶ 63. Obviously, this Lawsuit took an enormous amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required turning down new work that would have interfered with the vigorous prosecution of this Lawsuit. Id. at ¶ 64. See Yates v. Mobile Cnty. Pers. Bd., 719 F.2d 1530, 1535 (11th Cir. 1983) (finding that the expenditure of time necessarily had some adverse impact upon the ability of counsel for plaintiff to accept other work, and this factor should raise the amount of the award); see also Stalcup v. Schlage Lock Co., 505 F. Supp. 2d 704, 708 (D. Colo. 2007) (noting that priority of work that delays an attorney's other work is entitled to a premium). The amount of time and labor invested by Class Counsel at the expense of other work weighs heavily in favor of the Proposed Class Counsel Fee.

c. The Lawsuit Involved Difficult Issues and Presented Risk of Nonpayment

The second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request. In undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Ex. “A”, Roberts Aff. ¶ 40.

That risk warrants an appropriate Class Counsel fee. Indeed, as the District Court for the Northern District of Georgia recently explained, “[a] contingency fee arrangement often justifies an increase in the award of attorneys’ fees. A large award is justified because if the case is lost a lawyer realizes no return for investing time and money in the case.” Equifax, 2020 WL 256132, at *33 (internal quotations and citation omitted). See also Lunsford v. Woodforest Nat’l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (“a contingency fee arrangement often justifies an increase in the award of attorney’s fees.”) (Internal citations omitted)). See also In re Continental III. Sec. Litig., 962 F.2d 566 (7th Cir. 1992) (holding that when a common fund case has been prosecuted on a contingent fee basis, plaintiffs’ counsel must be adequately compensated for risk of non-payment).

Public policy concerns also support the requested fee. Class Counsel’s prosecution of this Lawsuit not only vindicates the current Class Members’ individual refund claims now and should result in tax savings in the future but also ensures the continued availability of experienced and capable counsel to represent classes of plaintiffs who hold valid but small individual claims also supports the requested fee. Ex. “A”, Roberts Aff. ¶ 35-36. As the United States District Court for the Northern District of Georgia recently recognized:

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

George v. Academy Mortg. Corp., 369 F. Supp. 3d 1356, 1373-74 (N.D. Ga. 2019). The District Court for the Southern District of Florida also explicitly recognized in a recent class action lawsuit that “[g]iven the positive societal benefits to be gained from attorneys’ willingness to undertake

this kind of difficult and risky, yet important, work, such decisions must be properly incentivized.” In Re: Checking Account Overdraft Litigation, 2020 WL 4586398, at *20 (S.D. Fla. Aug. 10, 2020). The history of this Lawsuit reveals the inherent risk faced by Class Counsel in accepting it on a contingency fee basis.

For example, 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. Because the Lawsuit involved the County, there were also risks concerning sovereign immunity. See Ex. “A”, Roberts Aff. ¶¶ 41-52 for a discussion of the difficulty of the issues presented in this Lawsuit.

Despite Class Counsel’s efforts in litigating this Lawsuit over six (6) years, Class Counsel remains uncompensated for the time invested and uncompensated for the expenses advanced on behalf of the Class. Id. at ¶ 40. There can be no doubt that this Lawsuit entailed a substantial risk of nonpayment for Class Counsel and involved difficult issues. The assumption of this risk and investment by Class Counsel without assurance of payment weighs heavily in favor of the Proposed Class Counsel Fee.

d. Requested Fee Comports with Fees Awarded in Similar Cases

The fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. See also Equifax, 2020 WL 256132, at *31 (confirming Camden I does not require any particular percentage). However, the Camden I noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been

awarded.” Camden I, 946 F.2d at 774-75 (internal citations omitted). In other words, the Court could award as much as 50% of the Aggregate Refund Fund as fees. Class Counsel, however, is seeking an award of fees that is much less than this upper limit.

While the Eleventh Circuit set the upper limit at 50% for common fund cases, the Georgia Supreme Court established what should be considered a floor of 33.3% for class counsel fees in the particular context of a tax refund class action under the Refund Statute. See e.g. Barnes, et al v. City of Atlanta, 275 Ga. App. 385, 620 S.E.2d 846 (2005), rev’d on other grounds, Barnes, 281 Ga. 256 (2006) (awarding 33.3%). Notably, however, this fee was set in a case that started more than twenty years ago in 1999 when 33.3% was the customary contingency percentage. See e.g. Gaskill v. Gordon, 942 F. Supp. 382, 387-88 (N.D. Ill. 1996), aff’d, 160 F.3d 361 (7th Cir. 1998) (finding that 33% is the norm, but still awarding 38% of settlement fund). Today, 40% is the customary contingency percentage in standard contingency cases while 50% is the customary contingency fee for tax refund and tax appeal cases. See Roberts Aff. at ¶¶ 51, 57.⁵

Here, the Proposed Class Counsel Fee, which is 40% of the Aggregate Refund Fund and considerably less when the prospective future tax relief that this decision will afford Class Members, falls within the range of reasonable fee awards for both class actions and in the market generally. See Schulte, et al. v. Fifth Third Bank, 805 F. Supp. 2d 560, 599 (N.D. Ill. 2011) (“[T]he Class’s total recovery [of] the value of the prospective relief [must be] taken into account. Where a settlement includes substantial affirmative relief, such relief must be considered in evaluation the overall benefit to the class.”); Blanchard v. Bergeron, 489 U.S. 87, 95, 109 S.Ct. 939, 103

⁵ It should be noted that Altamaha Bluff, LLC’s contingency fee agreement with Roberts Tate, LLC entered more than six (6) years ago provides for 50% contingency. Ex. “A”, Roberts Aff. ¶ 14.

L.Ed.2d 67 (1989) (cautioning against “undesirable emphasis” on monetary “damages” that might “shortchange efforts to seek effective injunctive or declaratory relief.”).

In fact, the fees sought in this action is the exact percentage that was awarded in Coleman v. Glynn County, *supra*, which also was a class action tax refund action. Finally, class counsel fees of 40% or more of a common fund are routinely approved by Courts across the Country. *See, e.g. In re Ampicillin Antitrust Litig.*, 526 F. Supp. 494, 498 (D.D.C. 1981) (45% of the common fund); Beech Cinema, Inc. v. Twentieth-Century Fox Film Corp., 480 F. Supp. 1195, 1199 (S.D.N.Y. 1979), *aff’d*, 622 F.2d 1106 (2d Cir. 1980) (approximately 53% of the common fund); Zinman v. Avemco Corp., 1978 WL 5686 (E.D. Pa. Jan. 18, 1978) (50%); Zinman v. Aemco Corp., 1978 WL 5686 (E.D. Pa. 1978) (50% of the common fund); Howes v. Atkins, 668 F. Supp. 1021 (E.D. Ky. 1987) (40% of the common fund). The record here leaves no doubt that the Proposed Class Counsel Fee is appropriate and comports with attorney’s fees awarded in similar cases and, accordingly, this factor favors the proposed fee award.

e. The Lawsuit Required a High Level of Skill

The third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also support approval of Class Counsel’s fee request. The Class Members were represented in this Lawsuit by competent, experience counsel with extensive experience. *See* Ex. “A”, Roberts Aff. at ¶¶4-8, 59-62. Class Counsel have conferred a significant benefit on the Class. The outcome was made possible by Class Counsel’s extensive experience in property tax law and tax refund matters as well as experience with complex litigation. *Id.* *See In Re: Checking Account Overdraft Litigation*, 2020 WL 4586398, at *19 (“In the private market place, counsel of exceptional skill commands a significant premium. So too should it be [for class actions].”).

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 the six (6) years of litigating this Lawsuit the County was well-represented by the extremely reputable firm of Brown, Readdick, Bumgartner, Carter, Strickland & Watkins LLP, including lead counsel G. Todd Carter. Mr. Carter was a worthy, highly competent and professional adversary. See Ex. “A”, Roberts Aff. at ¶ 43. The County through its counsel mounted vigorous defenses, denying all liability and arguing, among other things, that it was not required pursuant to the Rayonier Litigation to revalue all parcels similarly situated to Rayonier’s in Wayne County in accordance with Georgia law. Id. at ¶ 44. See Warner Commc’ns. Secs. Litig., 618 F. Supp. 735, 749 (S.D.N.Y. 1985) (“The quality of opposing counsel is also important in evaluating the quality of plaintiffs’ counsels’ work.”); In re WorldCom, Inc. Secs. Litig., 388 F. Supp. 2d 319, 357-58 (S.D.N.Y. 2005) (finding counsel “obtained remarkable settlements for the Class while facing formidable opposing counsel”). The highly skilled defense counsel that Class Counsel faced also weighs in favor of approval of the fee request.

3. The Expense Request is Appropriate

Class Counsel requests approval of reimbursement from the Aggregate Refund Fund of \$12,107.39 in litigation costs and expenses advanced by Class Counsel. Ex. “A”, Roberts Aff. ¶ 65. This sum corresponds to certain actual out-of-pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. Id. Documentation supporting the fees incurred is attached as Exhibit “1” to the Roberts Affidavit.

Under the common fund doctrine, class counsel is entitled to reimbursement of all reasonable out of pocket litigation expenses and costs in the prosecution of claims and in obtaining settlement. “Expense awards are customary when litigants have created a common settlement fund

for the benefit of a class.” In re F & M Distributors, Inc. Sec. Litig., 1999 U.S. Dist. LEXIS 11090, at *20 (E.D. Mich. June 29, 1999) (approving reimbursement of \$584,951.20 in expenses). Courts have found that when class counsel has advanced litigation expenses on behalf of the class and has necessarily lost the use of that money, the expenses are considered reasonable and necessary. See George, 369 F.Supp.3d at 1386 (“Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary” (citing McLendon v. PSC Recovery Sys., No. 1:06-CV-1770-CAP, 2009 WL 10668635, at *3 (N.D. Ga. June 2, 2009))). Here, Class Counsel has lost the use of the advanced litigations costs and expenses for six (6) years.

In order to determine if the expenses are compensable in a common fund case, the court considers whether the particular costs are the type routinely billed by attorneys to paying clients in similar cases. See Cardizem, 218 F.R.D. at 535. The litigation costs sought in this Lawsuit by Class Counsel are the type routinely charged by Roberts Tate, LLC to their hourly fee-paying clients. Ex. “A”, Roberts Aff. ¶ 65. Accordingly, the Court should award Plaintiffs reimbursement of Class Counsel’s costs and expenses in the amount of \$12,107.39.

B. The Court Should Approve Payments to the Class Representatives

Service payments “compensate named plaintiffs for the services they provided and the risks they incurred during the course of the class action litigation.” George, 369 F. Supp. 3d at 1373-74. “[T]here is ample precedent for awarding incentive compensation to class representatives at the conclusion of a successful class action.” David v. Am. Suzuki Motor Corp., No. 08-CV-22278, 2010 WL 1628362, at *6 (S.D. Fla. Apr. 15, 2010). Courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. The District Court for the Southern District of Florida recently stated that “[c]ourts

have consistently found service awards to be an efficient and productive way to encourage members of a class to become class representatives.” In Re: Checking Account Overdraft Litigation, 2020 WL 4586398, at *16. See also In re Anadarko Basin Oil and Gas Lease Antitrust Litigation, 2019 WL 1867446, at *3 (W.D. Okla. 2019) (“At the conclusion of a class action, the class representatives are eligible for a special payment in recognition of their service to the class.”) (Internal citations omitted). The factors for determining a service award include: (1) the actions the class representative took to protect the interests of the class; (2) the degree to which the class benefited from those actions; and (3) the amount of time and effort the class representatives expended in pursuing the litigation. See George, 369 F. Supp. 3d 1356; see also Cook v. Niedert, 142 F.3d 1004, 1016 (7th Cir. 1998).

For the last six (6) years Altamaha Bluff, LLC served as a class representative and for over two and a half (2 ½) years Grant Lewis has also served as a class representative. As class representatives, Named Plaintiffs were active in this Lawsuit and have provided invaluable assistance to counsel by, among other things, locating relevant documents, participating in conferences with Class Counsel and attending hearings and remained ready to provide testimony in this Lawsuit on behalf of themselves and the Class Members. In doing so, the Named Plaintiffs were integral to forming the theory in this Lawsuit and reaching the Proposed Consent Judgment. Ex. “A”, Roberts Aff., at ¶38. See Williams, et al v. Naples Hotel Group, LLC, 2019 WL 3804930 (M.D. Fla. 2019) (discussing value of class representatives to act as private attorneys general and risk that they may be subject to inconvenience, depositions and trial even if those risks do not fully materialize). It took six (6) years of hard-fought litigation and a trip to the Court of Appeals and then to the Georgia Supreme Court for the County to refund Named Plaintiffs and Class Members the illegally collected taxes.

Class Representatives request a service payment in the amount of \$20,000.00 each. Ex. “A”, Roberts Aff., at ¶43. This service payment represents approximately 2.3% of the Aggregate Refund Fund. Id. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685 (N.D. Ga. 2001) (awarding class representatives \$300,000.00 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award); In re REVCO Sec. Litig., Arsam Co. v. Salomon Bros., Inc., Nos. 851, 89CV593, 1992 WL 118800 (N.D. Ohio May 5, 1992) (awarding \$200,000.00 to class representative); Enter. Energy Corp. v. Columbia Gas Transmission Corp., 137 F.R.D. 240 (S.D. Ohio 1991) (aggregate award to class representatives of \$300,000.00); and 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) (awarding \$350,000.00).

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

IV. CONCLUSION

For the reasons set forth herein, the Named Plaintiffs request that the Court grant their Application for Attorney’s Fees, Reimbursement of Expenses and Service Award to Class Representatives as reasonable under all applicable circumstances and factors.

Respectfully submitted this the 22nd day of September, 2020.

ROBERTS TATE, LLC

/s/ James L. Roberts, IV
James L. Roberts, IV
State Bar No. 608580
jroberts@robertstate.com

Post Office Box 21828
St. Simons Island, Georgia 31522
(912) 638-5200
(912) 638-5300 – Fax

ATTORNEYS FOR PLAINTIFFS

CERTIFICATE OF SERVICE

I, James L. Roberts, IV, of Roberts Tate, LLC attorneys for Plaintiffs Altamaha Bluff, LLC and Grant Lewis, do hereby certify that, on this date, I served a copy of the foregoing APPLICATION FOR ATTORNEY'S FEES, REIMBURSEMENT OF EXPENSES AND SERVICE AWARD TO CLASS REPRESENTATIVES WITH MEMORANDUM OF LAW IN SUPPORT to counsel of record for all parties by hand delivering a copy of the same and delivering via statutory electronic service to:

G. Todd Carter, Esq.
Brown, Readdick, Bumgartner,
Carter, Strickland & Watkins, LLP
5 Glynn Avenue
Brunswick, Georgia 31520
tcarter@brbcsw.com

This 22nd day of September, 2020.

/s/ James L. Roberts, IV
James L. Roberts, IV

**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

AFFIDAVIT OF JAMES L. ROBERTS, IV

STATE OF GEORGIA)
)
COUNTY OF GLYNN)

PERSONALLY APPEARED before me, an officer duly authorized by law to administer oaths, JAMES L. ROBERTS, IV, who after first being duly sworn states:

1.

My name is JAMES L. ROBERTS, IV, and I am competent in all respects to testify regarding the matters set forth herein. I have personal knowledge of the facts stated herein and know them to be true. This Affidavit is given voluntarily.

2.

This Affidavit is given in support of the Application for Attorney's Fees, Reimbursement of Expenses and Service Award to the Class Representatives in the above referenced class action (the "Lawsuit").

Introduction and Background

3.

I am a founding member and partner in the law firm of Roberts Tate, LLC. Roberts Tate, LLC is Class Counsel to Named Plaintiffs Altamaha Bluff, LLC and Grant Lewis (the "Class Representatives" or the "Named Plaintiffs") and the Class in the Lawsuit. I am the primary and supervising attorney in these Lawsuit.

4.

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

5.

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

6.

As part of my practice, I litigate large class action cases and in addition to serving as Class Counsel in this Lawsuit I have served as class counsel in numerous class and collective action cases including, but not limited to, the following: Vanover et al v. West Telemarketing, Southern District of Georgia, 2:06CV0098; Clairday v. Tire Kingdom, Inc., et al, Southern District of Georgia, 2:07cv0020; Kerce v. West Telemarketing Corp, et al, Southern District of Georgia 2:07cv0081; Hamilton v. Montgomery County, Superior Court of Montgomery County, Superior

Court of Montgomery County, 13CV159 and Coleman v. Glynn County, CE12-01785-063, CE13-01480-063; and CE14-00750-063, Superior Court of Glynn County.

7.

I have extensive experience in property tax law and litigation having handled tax appeals and tax refund matters for thousands of parcels in over 60 counties in the State of Georgia as well as Florida, Virginia, Alabama and North Carolina at the administrative, trial court, and appellate court levels. I serve on the Board of Governors of the State Bar of Georgia, am a past President of the Glynn County Bar Association and rated "Preeminent", the highest legal rating available from the leading legal rating service, Martindale Hubbell. I was named a Rising Star by in 2006, 2009-2011 and 2014-2016 and a Super Lawyer for 2017-2020 by Super Lawyers Magazine.

8.

I regularly provide advice and counsel to clients on matters related to the valuation of property for taxation, exemption and special use valuation programs.

9.

On March 21, 2013 the Superior Court of Wayne County issued an Order in Rayonier Forest Resources, LP, et al. v. Wayne County Board of Tax Assessors, Civil Action No. 09CV876-09CV921 (the "Rayonier Litigation") declaring the County's 2008 large acreage revaluation invalid (the "Invalid 2008 Revaluation"). The Court further ordered the Wayne County Board of Assessors (the "BOA") to revalue all parcels similarly situated to Rayonier's in Wayne County in accordance with Georgia law. The Superior Court's Order in the Rayonier Litigation was affirmed by the Georgia Court of Appeals.

10.

After the Court of Appeals affirmed the Superior Court's Order in the Rayonier Litigation, Wayne County (the "County") hired Kenneth Voss to create a retrospective large acreage land

schedule as of January 1, 2008 (the “Voss Schedules”). However, the BOA never used the Voss Schedules for any other taxpayer except Rayonier.

11.

As a result, from 2008 to 2019 tax bills were issued and taxes were collected for Named Plaintiffs’ parcels and the parcels of the Class Members based on the Invalid 2008 Revaluation.

12.

On or about April 7, 2014, Plaintiff Altamaha Bluff sent a request on behalf of itself and all others similarly situated for refund to the Wayne County Board of Commissioners (the “BOC”), the BOA and the Tax Commissioner of Wayne County (the “Tax Commissioner”). Plaintiff Altamaha Bluff never received a response to its request.

The Lawsuit

13.

Thereafter, Altamaha Bluff, LLC retained Roberts Tate, LLC and agreed to be a class representative in this Lawsuit against the County and the other above named Defendants to recover tax refunds on behalf of similarly situated taxpayers and to obtain a ruling on whether the use of the schedules based on the Invalid 2008 Revaluation was illegal. Grant Lewis was later added as an additional Class Representative in 2018.

14.

The Class Representatives entered into a contingency fee agreement with Roberts Tate, LLC, agreeing that Roberts Tate, LLC would receive 50% of the recovery whether by settlement or verdict.

15.

This Lawsuit has been pending for six (6) years. Issues have been appealed to the Court of Appeals and then to the Georgia Supreme Court.

16.

On March 30, 2018 Named Plaintiffs moved for partial summary judgment arguing that the tax bills for their parcels and the parcels of the Class Members are based on invalid valuations and lack uniformity making the taxes collected based on such invalid schedules illegal and therefore entitling Named Plaintiffs and Class Members to tax refunds under O.C.G.A. §48-5-380 (the “Refund Statute”) for tax years 2009 through 2017.¹ Named Plaintiffs also sought litigation expenses under O.C.G.A. §13-6-11.

17.

Also, on March 30, 2018 Defendants filed a cross motion for summary judgment arguing among other things that they were not required under the Order in the Rayonier Litigation to revalue all parcels similarly situated to Rayonier’s, that claims for refund did not present a proper case under the Refund Statute, that the claims for tax years 2009 and 2010 were barred by the statute of limitations and that the claims for litigation expenses were barred by sovereign immunity.

18.

The trial court entered an Order on June 29, 2018 granting in part Named Plaintiffs’ motion for partial summary judgment and granting in part Defendants’ motion for summary judgment. The trial court held that the claims did present a proper case under the Refund Statute entitling Named Plaintiffs and Class Members to refunds for taxes paid based on the Invalid 2008 Revaluation, that Named Plaintiffs could not recover tax refunds for 2009 and 2010 based on the statute of limitations, and that sovereign immunity bars recovery for litigation expenses.

¹ The statute of limitation for refunds for the 2008 taxes had expired under the previous version of the Refund Statute (O.C.G.A. § 48-5-380 (2011)).

19.

On or about July 29, 2018 the Defendants appealed the trial court's Order to the Georgia Court of Appeals. Thereafter, on July 31, 2018 Named Plaintiffs filed a cross appeal.

20.

On July 2, 2019 the Court of Appeals affirmed the trial court's grant of partial summary judgment to Named Plaintiffs under Court of Appeals Rule 36 without opinion. On that same day, the Court of Appeals affirmed in part and reversed in part the trial court's grant of partial summary judgment to Defendants. The Court of Appeals held that sovereign immunity does not bar recovery for litigation expenses but affirmed the trial court's Order holding that tax refunds for 2009 and 2010 were barred by the statute of limitation.

21.

The Defendants filed a petition for certiorari with the Georgia Supreme Court, seeking review of the Court of Appeals' Order affirming the trial court's grant of partial summary judgment to Plaintiffs and its holding regarding sovereign immunity. Named Plaintiffs also filed a petition for certiorari with the Georgia Supreme Court for review of the Court of Appeals' holding regarding the statute of limitation under the Refund Statute.

22.

Thereafter, on August 13, 2019 Named Plaintiffs filed a Consent Motion to Withdraw its Petition for Certiorari. On August 14, 2019 the Supreme Court granted Named Plaintiffs' Motion to Withdraw.

23.

The Supreme Court denied Defendants' petition for certiorari on March 13, 2020. Thereafter, remittiturs were issued by the Supreme Court and the Court of Appeals respectively sending the matter back to the Superior Court for further proceedings.

Summary of the Proposed Consent Judgment

24.

Prior to filing the motions for summary judgment, the Parties engaged in discovery and motion practice.

25.

The Parties engaged in extensive settlement negotiations.

26.

The Parties held a formal mediation session with Patrick T. O'Connor, Esquire on July 28, 2020. Mr. O'Connor is an experienced mediator who is registered with the Georgia Office of Dispute Resolution and the American Arbitration Association and is a member of the Georgia Academy of Mediators and Arbitrators.

27.

Ultimately, the Parties were able to reach a settlement in the formal session with Mr. O'Connor.

28.

The settlement is memorialized in the Proposed Consent Judgment executed by the Parties and signed by Judge David L. Cavender on August 31, 2020.

29.

The terms of the Proposed Consent Judgment (which still must be approved by the Court at a Final Approval Hearing as set forth in the Preliminary Approval Order dated August 31, 2020) are set forth in the Proposed Consent Judgment. The Settlement covers prior tax years 2011 to 2019 and should result in future tax relief to the Class because the use of the schedules based on the Invalid 2008 Revaluation to value the property of Named Plaintiffs and the Class Members resulted in illegal taxation.

30.

The direct benefits to the Class Members include the creation of a cash fund in the amount of \$1,750,000.00 (the “Aggregate Refund Fund”) and the likely future savings in tax dollars every year going forward since the trial court order, which was affirmed on appeal, held that the schedules based on the Invalid 2008 Revaluation cannot be used to value the property of Named Plaintiffs and the Class Members.

31.

Under the terms of the Proposed Consent Judgment each Qualified Class Member (as defined in the Proposed Consent Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 100% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the Proposed Consent Judgment). This is called the “Pro-Rata Tax Refund”.

32.

“Pro-rata” means the proportion each Qualified Class Member’s Pro-Rata Refund bears to the total Aggregate Refund Fund.

33.

This percentage shall be used to calculate each Qualified Class Member’s pro rata share of the Fees and Expenses. Upon identification of all Qualified Class Members and determination of the Pro-Rata Tax Refund for each and determination of all Fees and Expenses, the Aggregate Refund Fund shall be divided by the sum of the Pro-Rata Tax Refund for each Qualified Class Member. The resulting percentage shall be each Qualified Class Member’s portion of the Fees and Expenses (“Pro-Rata Percentage of Fees and Expenses”).

34.

The product of the Pro-Rata Percentage of Fees and Expenses times the Fees and Expenses shall be deducted from the sum of each Qualified Class Member's Pro-Rata Tax Refund and the remainder will be the amount distributed to each Qualified Class Member as set forth in the Proposed Consent Judgment.

35.

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

36.

Considering just the tax years at issue in this Lawsuit (2011 to 2019), the County used the schedules based on the Invalid 2008 Revaluation for 9 years and based on the vigorous defense the County put forth in this Lawsuit (including a trip to the Court of Appeals and the Georgia Supreme Court) as well as the refusal by the Tax Commissioner, the BOA and the BOC to take action when Altamaha Bluff, LLC sent its request for refund on April 7, 2014, it can be reasonably assumed that the County would have continued calculating property values based on the Invalid 2008 Revaluation for at least another 9 years.

37.

The \$1.75 million Aggregate Refund Fund provides for an immediate cash benefit for the Class Members as set forth in the Proposed Consent Judgment. Importantly, if the Class Member is a Qualified Class Member as defined in the Proposed Consent 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 or her refund. If the Class Member is a Qualified Class Member as defined in the

Proposed Consent Judgment and no longer owns the property for which the refund is due, the Class Member will 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 on the County's website) certifying that he or she is the same taxpayer for which the refund has been calculated and then the refund will be mailed to such Class Member.

Service Award to Class Representatives

38.

For the last six (6) years Altamaha Bluff, LLC served as a class representative and for over two and a half (2 ½) years Grant Lewis has also served as a class representative. As class representatives, Named Plaintiffs were active in this Lawsuit and have provided invaluable assistance to counsel by, among other things, locating relevant documents, participating in conferences with Class Counsel and attending hearings and remained ready to provide testimony in this Lawsuit on behalf of themselves and the Class Members. In doing so, the Named Plaintiffs were integral to forming the theory in this Lawsuit and reaching the Proposed Consent Judgment.

39.

Class Representatives request a service payment in the amount of \$20,000.00 each. This service payment represents approximately 2.3% of the Aggregate Refund Fund.

Attorney's Fees and Costs

40.

In undertaking to prosecute this complex case entirely on a contingent fee basis, Class Counsel assumed a significant risk of nonpayment or underpayment. Despite our effort in litigating this Lawsuit for over six (6) years, we remain completely uncompensated for the time invested and expenses advanced in this Lawsuit.

41.

We spent a substantial number of hours investigating the hundreds of potential refund claims. In total, over the course of the six (6) years of litigation, Class Counsel filed, issued or reviewed not less than nine thousand (9,000) pages of pleadings and discovery materials including four (4) Amended Complaints, twenty (20) motions and briefs, five (5) sets of requests for production of documents, three (3) sets of interrogatories, three (3) sets of request for admission, in addition to post certification interrogatories, request for production of documents and request for admission, numerous Open Records Requests, attended hearings, conducted depositions and participated in formal and informal settlement discussions and mediation.

42.

For all Class Members we reviewed property tax record cards, tax bills, and detailed County spreadsheets identifying large acreage parcels (parcels consisting of 25 or more acres) containing timberland in Wayne County and providing parcel specific information. This information was essential to our ability to understand the facts, scope of the refund claims, pertinent evidence, legal and factual arguments and potential defenses and the number of and amount of potential refunds owed to the Class.

43.

Throughout the six (6) years of this Lawsuit, the County was represented by extremely capable counsel at Brown, Readdick, Bumgartner, Carter, Strickland & Watkins LLP including lead counsel G. Todd Carter. Mr. Carter was a worthy, highly competent and professional adversary.

44.

The County through its counsel mounted vigorous defenses, denying all liability and arguing, among other things, that it was not required pursuant to the Rayonier Litigation to revalue all parcels similarly situated to Rayonier's in Wayne County in accordance with Georgia law.

45.

We expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaints in this Lawsuit. We defended a motion to dismiss, a motion for summary judgment and opposition to our motion for class certification and our motion for summary judgment.

46.

During the course of the six (6) year time frame we also expended significant resources in researching, developing, briefing and arguing many legal issues that arose. Those issues included among others, the Refund Statute, stare decisis, statute of limitation, statutory interpretation, sovereign immunity, propriety of Class Representatives' refund claims under the Refund Statute, ability to recover expenses of litigation and the refund calculation.

47.

Additionally, we expended significant resources in researching, briefing, arguing and defending issues appealed to the Court of Appeals and then to the Georgia Supreme Court.

48.

During the litigation we researched, drafted, filed or attended:

- 1) The original Complaint;
- 2) Four (4) amended complaints;
- 3) Post-certification discovery requests;
- 4) Stipulations of Fact;

- 5) Motion and Brief for Interlocutory Injunction;
- 6) Motion and Brief for Temporary Restraining Order;
- 7) Motion to Intervene and Reassign;
- 8) Motion and Brief to Certify Suit as a Class Action;
- 9) Amended Motion to Certify Suit as Class Action;
- 10) Reply Brief in Support of Motion for Class Certification;
- 11) Response in Opposition to Motion to Dismiss;
- 12) Motion to Stay Case;
- 13) Hearing on Class Certification;
- 14) Motion to Add Grant Lewis as An Additional Named Plaintiff;
- 15) Third Amended Motion to Certify Suit as Class Action;
- 16) Statement of Undisputed Facts in Support of Motion for Partial Summary Judgment;
- 17) Motion and Brief in Support of Partial Summary Judgment;
- 18) Reply Brief in Support of Motion for Partial Summary Judgment;
- 19) Response to Defendants' Undisputed Facts;
- 20) Response Brief in Opposition to Defendants' Motion for Summary Judgment;
- 21) Oral Argument on Motions for Summary Judgment;
- 22) Brief in Court of Appeals in Opposition to Defendants' Appeal;
- 23) Motion to Supplement Record in Defendants' Appeal;
- 24) Brief in Court of Appeals in Support of Named Plaintiffs' Appeal;
- 25) Reply Brief in Court of Appeals in Support of Named Plaintiffs' Appeal;
- 26) Petition for Certiorari to the Georgia Supreme Court;
- 27) Opposition to the Defendants' Petition for Certiorari to the Georgia Supreme Court;
- 28) Motion to Withdrawal Petition for Certiorari

- 29) Three (3) sets of Interrogatories
- 30) Five (5) sets of Request for Production of Documents;
- 31) Three (3) sets of Request for Admission;
- 32) Post Certification Interrogatories, Request for Production of Documents and Request for Admission;
- 33) Numerous Open Records Requests; and
- 34) Motion and Brief for Preliminary Approval of Class Action Settlement.

In total over 9,000 pages of documents were filed, served or reviewed. Additionally, we engaged in a formal mediation session and essentially a full year of informal settlement discussions while the appeals were pending in the Court of Appeals and then in the Georgia Supreme Court.

49.

The negotiation of the settlement contained in the Proposed Consent Judgment was a lengthy process and continued for essentially a year.

50.

Determining the aggregate refund owed to the Class was a task that required many hours of work. The comprehensive damage analysis and calculation of the aggregate total refund owed was integral to reaching the Proposed Consent Judgment and establishing the Aggregate Refund Fund.

51.

In sum, the time and resources we devoted to prosecuting and settling this Lawsuit which spanned six (6) years readily justifies the requested fee. Each of the above described efforts taken was essential to achieving the settlement and the excellent results for the Class.

52.

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

53.

Class Counsel requests the payment of \$700,000.00 which represents 40% of the Aggregate Refund Fund.

54.

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

55.

Therefore, a fee of 40% of the funds recovered is significantly lower than the standard 50% contingency fee arrangement for tax refunds and tax appeal matters throughout Georgia.

56.

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

57.

The fee of 40% of the Aggregate Refund Fund is consistent with the 40% contingency fee arrangements which are common in the private marketplace.

58.

Attorney Marsha Flora and several associates previously employed by Roberts Tate, LLC have worked on this Lawsuit.

59.

Marsha E. Flora is Of Counsel with Roberts Tate, LLC. Ms. Flora is an experienced litigator with a focus on class actions and complex litigation including property tax, commercial, construction and products liability including representing General Motors Corporation (GM), Suzuki Motor Corporation (SMC), GM of Canada Limited and CAMI Automotive Inc. in product liability cases throughout the world. Ms. Flora has extensive experience coordinating, managing and defending national litigation. She is a former shareholder in the prominent Philadelphia law firm of Lavin, O'Neil, et al and has served as Of Counsel with the construction litigation law firm of Powell, Trachtman, et al in King of Prussia, Pennsylvania.

60.

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

61.

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

62.

Litigation in lawsuits such as these requires counsel highly trained in class action law and procedure as well as specialized knowledge of tax refunds and property tax law.

63.

The total number of attorney hours spent on this Lawsuit is not less than 753.88. The total number of paralegal hours spent on this Lawsuit is not less than 248.6 for a total of not less than 1002.48.

64.

This Lawsuit took an enormous amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

Advanced Litigation Expenses

65.

Class Counsel's request for approval of reimbursement from the Aggregate Refund Fund of \$12,107.39 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. This sum corresponds to certain actual out-of-pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. These litigation costs are the type routinely charged by Roberts Tate, LLC to their hourly fee-paying clients. Copies of documentation supporting the fees incurred is attached as Exhibit "1".


FURTHER AFFIANT SAITH NOT.

This 22nd day of September, 2020.



James L. Roberts, IV

This 22nd day of September, 2020:



Notary Public
My Commission Expires 12/11/21
(NOTARIAL SEAL)



Wayne County Class Action

Expenses

04/08/2014	Postage for certified mailing of refund letter to: 1) Wayne Co. Board of Commissioners; 2) Al Szoke, Wayne Co. Tax Commissioner; and 3) Wayne Co. Board of Assessors	20.10
10/09/2014	Postage - mailing Acknowledgment of Service and Service copies to B. Smith	5.25
10/09/2014	Postage - return label for filed Complaint	5.05
10/09/2014	Photocopy charges - Open Records Request letters.	3.75
10/16/2014	Postage - mailing curtesy copy of Complaint and associated pleadings to Judge Wilkes.	5.05
11/13/2014	Mileage to/from Wayne County Superior Court to file Motion to Intervene/Reassign and Subpoena Duces Tecum for Griffis and O'Quinn	50.40
11/14/2014	Postage -- service copy to Todd Carter of Motion to Intervene	5.05
11/14/2014	Postage -- service copy of Motion to Intervene to Robert Smith	5.05
11/14/2014	Postage -- sending Motion to Intervene to Clerk to file	5.32
12/09/2014	(miscellaneous expense) - fee to execute two subpoenas. (R. O'Quinn and D. Griffis)	10.00
01/30/2015	Postage -- sending 1st Amended Complaint and 1st Amended Motion to Certify as Class Action to be filed	5.05
01/30/2015	Photocopy charges service copies of 1st Amended Complaint and 1st Amended Motion the Certify as Class Action	56.25
02/09/2015	Postage -- sending COS 5.2 for First Discovery Requests, Notice 30b6 and Notices of Deposition to Clerk to file	5.05
02/09/2015	Photocopy charges -- COS 5.2 for Discovery Requests and Notice 30b6; ROGGs, RPDs and RFAs and Notice 30b6 -- file and service	43.50
02/10/2015	Postage -- sending 1st Discovery Requests and Notice 30b6 and Notice of Deposition of Ralph O'Quinn and Denise Griffis to Bob Smith	5.05
02/10/2015	Postage -- sending 1st Discovery Requests, Notice 30b6 and Notice of Deposition of O'Quinn and Griffis to Todd Carter	5.05
02/17/2015	Photocopy charges -- Response to Motion to Dismiss -- file and service copies	48.75
02/17/2015	Mileage to/from Superior Court to file Response to Motion to Dismiss	51.75
03/13/2015	Mileage to/from Todd Carter's office to delivery service copies of Discovery and Notices of Deposition	8.63
03/13/2015	Postage -- sending correspondence to T. Carter	1.82
04/01/2015	Postage -- sending Consent Scheduling Order to Clerk to file	5.05
04/09/2015	Photocopy charges of COS 5.2 and Amended Notice of 30b6 and Deposition Notice	4.50
04/13/2015	Postage -- sending Amended Not 30b6 and COS to Clerk to file	3.64
04/13/2015	Postage -- sending Amended Deposition Notices	5.05
04/29/2015	Postage - Sending deposition notices to clerk and opposing counsel	5.25
05/07/2015	Mileage to/from Todd Carter's office to pick up discovery responses	8.63
05/15/2015	Postage - Mailed 3rd Amended deposition notices	1.82
05/15/2015	Mileage to/from Todd Carter's office to deliver deposition notices	8.63
10/12/2017	Postage sending Second Amended Class Action Complaint; Second Amended Motion and Reply Brief to Clerk, to Judge and return copy	19.95
10/12/2017	Postage -- sending Notice of Filing Original Depositions of OQuinn and Norman to Clerk for filing	8.50
10/12/2017	Photocopy charges - printing briefs, and additional pleadings for class certification hearing.	118.00

Wayne County Class Action

10/13/2017	Mileage to/from Todd Carter's office to hand deliver copies of 2nd Amended Complaint.	8.03
11/02/2017	Postage - mailing orders to be filed.	6.65
01/24/2018	Postage -- sending COS 5.2 for Plaintiff's 2nd Discovery Requests and Fourth Notice 30b6 plus Subpoena for Ken Voss with return envelope for same	13.40
01/24/2018	Mileage to/from Todd Carters office to hand deliver Not. of 30b6 and 2nd discovery.	8.18
01/29/2018	Postage -- sending Notice of Deposition to Ken Voss	6.70
02/08/2018	Postage - mailing NOD to Ken Voss	7.62
02/13/2018	Mileage to/from Todd Carter's office to hand deliver Plaintiff's 3rd RPDs.	8.18
02/15/2018	Mileage to/from Todd Carter to hand deliver Amended Notice of Deposition.	8.18
02/22/2018	Photocopy charges exhibits for deposition of Ken Voss, Ralph O'Quinn and Denise Griffis	115.50
02/22/2018	Photocopy charges (575 pages) - copies of documents for depositions.	143.75
02/26/2018	Mileage to/from Wayne County for depositions of Ken Voss on 2/23/18 and Ralph O'Quinn and Denise Griffis on 2/26/18	99.20
02/26/2018	Mileage to/from	0.55
02/26/2018	Mileage to/from Todd Carter to hand deliver COS 5.2 and 4th discovery responses and COS 5.2 re 3rd RPDs.	8.18
02/28/2018	Mileage to/from Todd Carter to hand deliver flash drive.	8.18
03/30/2018	Postage for sending copies of Motion for Partial Summary Judgment, Brief in Support of Same, SStatement of Undisputed Facts, 3rd Amended Complain, Motion to Add Grant Lewis as Named Party and 3rd Amended Motion to Certify as Class Action to opposing counsel and courtesy copy to Judge Cavender.	18.15
04/30/2018	Postage - mailing service copies of brief in opposition to MSJ and response to Defendants 6.5 Statement.	7.25
05/14/2018	Postage - mailing documents to Judge from usb drive.	18.90
06/04/2018	Postage -- sending copies of filed 4th Complaint and Reply Brief to Judge Cavender	8.50
06/04/2018	Postage -- sending copies of filed 4th Complaint and Reply Brief to opposing counsel	7.90
08/20/2019	Postage	8.58
07/28/2020	Mileage to/from Wayne County for mediation	62.33
08/25/2020	Postage Letter to Judge Cavender with Prop Order	7.75
	Total Expenses	1,116.60

Advances

10/09/2014	Filing fee - to file Complaint	105.00
10/30/2014	Sheriff's fee - fee to serve Complaint on 6 Defendants.	45.00
11/19/2014	Outside professional fee Memory Reporting, Inc. Transcript Hearing 2014 Tax Digest Date 11/19/14 paid with Roberts Tate Check 2499	56.84
10/10/2017	Online legal research - Westlaw	2.13
01/24/2018	Filing fee -- subpoena for Ken Voss - check 3918	5.00
01/29/2018	Filing fee - for COS 5.2 for Notice of Deposition of Ken Voss	5.45
01/31/2018	Online legal research on Westlaw for January 2018.	7.85
02/15/2018	Filing fee -- filing COS 5.2 for Plaintiff's 5th Amended Notice 30b6 for Wayne County, Wayne County BOA and amended Notices of Deposition for Ken Voss, Ralph O'Quinn and Denise Griffis	5.45
02/20/2018	Filing fee -- filing Notice Leave of Absence on Peachcourt for JLR	5.45
02/21/2018	Outside professional fee -- Capital Investigations, Inc. for service on Ken Voss for subpoena	150.00

Wayne County Class Action

02/26/2018	Filing fee -- PeachCourt to file Stipulations with service	8.53
02/26/2018	Filing fee -- filling Certificate of Service for Plaintiff's 4th Request for Production of Documents	8.53
02/28/2018	Online legal research - Westlaw February research.	9.31
03/08/2018	Outside professional fee to Kenneth Voss & Associates LLC for deposition appearance and travel reimbursement fee.	883.00
03/09/2018	Outside professional fee - Gilbert & Jones - Ken Voss Deposition on 2/23/18	334.30
03/12/2018	Outside professional fee -- Larson & McGowin for soil delineation files of class members	2,125.01
03/12/2018	Online legal research and purchase of document from Rayonier Wayne including court docket of final consent judgment case	6.47
03/12/2018	Outside professional fee -- Gilbert & Jones for takedown of Ralph O'Quinn deposition on 2/26/18	356.45
03/28/2018	Trial exhibits -- for Motion for Partial Summary Judgment on thumb drive	8.99
03/29/2018	Filing fee -- filing COS 5.2 for Plaintiff's Discovery Responses	8.53
03/30/2018	Filing fee -- filing on Peachcourt - Motion for Partial Summary Judgment, Brief in support of same, Plaintiff's 3rd Amended Class Action Complain, Motion to Certify as Class Action, Motion to Add Grant Lewis as Named Party and Statement of Undisputed Facts	17.06
03/30/2018	Online legal research - Westlaw March 2018.	417.83
04/24/2018	Online legal research - Westlaw April 2018 research.	575.01
04/30/2018	Filing fee -- filing Plaintiff's Response to Def. Rule 6.5 Statement and Plaintiff's Brief in Opposition to Def. Motion for Summary Judgment	8.53
05/30/2018	Outside professional fee - copy of order from Peachcourt.	0.81
05/31/2018	Online legal research - Westlaw May 2018	231.83
06/04/2018	Filing fee -- filing Plaintiff's 4th Amended Complaint and Reply Brief in Support of Motion for Partial SJ	8.53
06/29/2018	Online legal research -- Westlaw legal research	10.59
07/31/2018	Filing fee -- Notice of Cross Appeal	8.58
07/31/2018	Online legal research -- Westlaw	22.68
10/04/2018	Outside professional fee -- GA Court of Appeals - order Record	160.00
10/30/2018	Outside professional fee - fee for Cross Appeal record index.	60.00
11/01/2018	Filing fee -- filing Appellant's Brief on COA	310.00
12/31/2018	Online legal research -- Westlaw	38.07
07/17/2019	Filing fee -- filing Petition for Certiorari in GA Supreme Court	310.00
07/31/2019	Online legal research Westlaw - July	19.70
08/30/2019	Online legal research -- Westlaw August 2019	1.12
10/15/2019	Outside professional fee for Larry Griggers for spreadsheet calculation of refunds	2,070.00
11/08/2019	Filing fee -- filing JLR Leave of Absence	8.58
02/28/2020	Online legal research - Westlaw February 2020	44.10
07/24/2020	Filing fee -- JLR Leave of Absence Notice	8.58
08/03/2020	Outside professional fee -- Oliver Manner Mediation Services	1,850.00
08/25/2020	Filing fee Joint Motion for Prelim with Exhibits	8.58
09/02/2020	Filing fee for signed Order and Consent Judgment	8.58
09/03/2020	Outside professional fee -- legal notice in Press Sentinel with publisher's affidavit	200.00
09/08/2020	Outside professional fee - Creative Printing for Notice of Settlement	344.74
09/08/2020	Outside professional fee -- Postage cost for Notice of Settlement	110.00
	Total Advances	10,990.79
	Total Current Work	12,107.39

Altamaha Bluff, LLC

Exhibit 1 to Affidavit

Page: 4
September 22, 2020
Account No: 1519-00C
Statement No: 71884

Wayne County Class Action

Balance Due

\$12,107.39

Please reference account number on payment.