

IN THE SUPERIOR COURT OF GLYNN COUNTY
STATE OF GEORGIA

J. MATTHEW COLEMAN, IV)
and ELIZABETH BLAIR COLEMAN,)
)
Plaintiffs,)
)
v.)
)
GLYNN COUNTY, GEORGIA,)
)
Defendant.)

~~Civil Action No. CE12-01785-063~~

Filed in Open Court this

4th day of October, 2019

Susan Wicker Deputy
Clerk, Superior Court
Glynn County, Georgia

IN THE SUPERIOR COURT OF GLYNN COUNTY
STATE OF GEORGIA

J. MATTHEW COLEMAN, IV and)
ELIZABETH BLAIR COLEMAN,)
)
Plaintiffs,)
)
v.)
)
GLYNN COUNTY, GEORGIA)
)
Defendant.)

Civil Action No: CE13-01480-063

IN THE SUPERIOR COURT OF GLYNN COUNTY
STATE OF GEORGIA

J. MATTHEW COLEMAN, IV and)
ELIZABETH BLAIR COLEMAN,)
)
Plaintiffs,)
)
v.)
)
GLYNN COUNTY, GEORGIA)
)
Defendant.)

Civil Action No: CE14-00750-063

PRELIMINARY APPROVAL ORDER

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

WHEREAS, this matter is before the Court on the Joint Motion for Preliminary Approval of Class Action Settlement, Approval of Notice Program, Establishment of Qualified Settlement Fund, 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 a [Proposed] Consent Judgment entered into by Plaintiffs and the County, which, together with the exhibits thereto, sets forth the terms and conditions of the proposed resolution of these Lawsuits, 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 records of these Lawsuits, 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 grant the Joint Motion and 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 prejudgment interest and a methodology for refund payment process. The Court preliminarily approves the process for the identification of Class Members and the calculation of individual refunds and prejudgment interest 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 Glynn County Courthouse at 10:00 a.m. on November 8, 2019 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 Lawsuits against the County; (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.

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 A and Exhibit B

attached to the [Proposed] Consent Judgment to their last known addresses as appearing on the records maintained by the County (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 these Lawsuits 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 Brunswick News (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 these Lawsuits, 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 live at the same location for which the refund is due.

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 [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 Fee Petition or Class Service Petition unless the person or entity has hand delivered or mailed a written objection postmarked on or before **October 29, 2019** to the following three (3) addresses:

Court	Clerk of the Superior Court of Glynn County 701 H Street 1 st Floor Brunswick, GA 31520
Class Counsel	James L. Roberts, IV, Esquire

	ROBERTS TATE, LLC Post Office Box 21828 St. Simons Island, Georgia 31522
Counsel for Glynn County	G. Todd Carter, Esq ROBERTS TATE, LLC Brown, Readdick, Bumgartner, Carter, Strickland & Watkins, LLP 5 Glynn Avenue Brunswick, Georgia 31520

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 Fee Petition or Class Service Petition, 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 Fee Petition or Class Service Petition 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 these Lawsuits 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 October 18, 2019. 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. The 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.

16. If for any reason the Court denies final approval of the [Proposed] Consent Judgment or Plaintiffs withdraw their Motion for Final Approval of the [Proposed] Consent Judgment based upon any unresolved objections or any collateral attack on the [Proposed] Consent Judgment, the Court shall at the November 8, 2019 hearing rule upon Plaintiffs' Motion for Summary Judgment on Refund Amount and Prejudgment Interest, Plaintiffs' Motion to Determine Aggregate Refund and Administer Refunds, Plaintiffs' Motion for Attorneys' Fees and Expenses pursuant to O.C.G.A. §9-15-14 and any other pending motions.

SO ORDERED. This 4th day of Oct, 2019.

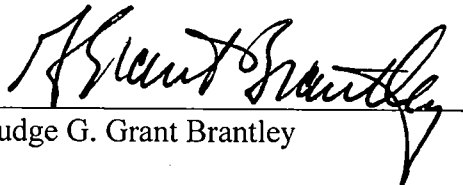

Judge G. Grant Brantley

Exhibit “A”

NOTICE OF PROPOSED CLASS ACTION SETTLEMENT

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

J. Matthew Coleman, et al. v. Glynn County, Georgia, CE12-10785-063

J. Matthew Coleman, et al. v. Glynn County, Georgia, CE13-01480-063

J. Matthew Coleman, et al. v. Glynn County, Georgia, CE14-00750-063

If you applied for and received the local homestead exemption known as the Scarlett Williams Exemption (the “Exemption”) for tax years 2010 through 2018, 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 reside at the same location for which the refund is due, 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 at your current address as explained in this Notice.
Submit a Claim	If you no longer live at the same location for which the refund is due, 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. You may also obtain a Claim Form at [INSERT URL].
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 will 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.

WHAT THIS NOTICE CONTAINS

Contents

Basic Information	4
1. What is the purpose of this Notice?	4
2. What are these Lawsuits about?	4
3. Why are these Lawsuits class actions?	4
4. Why is there a Settlement?	4
Who is in the Settlement?	5
5. Am I part of the Class?	5
6. What if I am still not sure if I am included in the Class?.....	5
The Proposed Settlement	5
7. What are the Settlement Benefits?.....	5
8. How do I receive my refund?.....	5
9. What if I receive a Claim Form and do not follow the instructions or do not timely return the form?.....	6
10. What if I am not listed on the Settlement Webpage as a Class Member?.....	6
11. How are the refunds calculated?	7
12. How much will my refund be?.....	8
13. What am I giving up as part of the Settlement?	8
14. When will I get paid?	9
The Lawyers Representing You	9
15. Do I have a lawyer in these Lawsuits?	9
16. Should I get my own lawyer?.....	10
17. How will the lawyers get paid and will there be incentive payments?	10
Supporting or Objecting to the Settlement	10
18. How do I tell the Court that I like or do not like the Settlement?.....	10
19. Can I call the Court or the Judge's office about my objections?	12
20. When and where will the Court decide to approve the Settlement?	12
21. Why is there a hearing?	12
22. Do I have to come to the hearing?	13
23. May I speak at the hearing?	13
24. Can I exclude myself from the Settlement?.....	13
Getting More Information about the Settlement	13

25. How do I get more information? 13
Full Text of the Settlement 14
26. What is the full text of the Release for the Settlement? 14

Basic Information

1. What is the purpose of this Notice?

The purpose of this Notice is to inform you of (a) the existence of three (3) class action lawsuits; (b) the proposed Consent Judgment which settles these class action lawsuits; and (c) your rights with respect to the proposed Settlement. The Court authorized this Notice because you have a right to know about the proposed Consent Judgment which settles these class action lawsuits before the Court decides whether to give “final approval” to the Settlement. This Notice explains the nature of the lawsuits that are subject of the Settlement and your legal rights and options.

Three (3) class action lawsuits are pending in the Superior Court of Glynn County, Georgia, known as *J. Matthew Coleman, et al. v. Glynn County, Georgia*, CE12-10785-063; *J. Matthew Coleman, et al. v. Glynn County, Georgia*, CE13-01480-063; and *J. Matthew Coleman, et al. v. Glynn County, Georgia*, CE14-00750-063 (the “Lawsuits”). Judge G. Grant Brantley, Senior Superior Court Judge of the Superior Court of Cobb County is overseeing these Lawsuits.

2. What are these Lawsuits about?

The Lawsuits alleged that for tax years 2001 through 2018 Glynn County improperly applied the Exemption by using the year in which the Exemption was first granted as the base year rather than the immediately preceding year. On January 22, 2018 the Court of Appeals held that Glynn County did not properly apply the Exemption. According to the Court of Appeals’ Decision Glynn County should have used the year immediately preceding the year in which the Exemption was granted as the base year. The Court of Appeals also held that the earliest year for which Class Members could seek a tax refund was 2010.

3. Why are these Lawsuits class actions?

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 Glynn County did not properly apply the Exemption. The Court, however, has not decided on an amount of damages owed to the class based on the improper application of the Exemption. Instead, both sides agreed to an aggregate settlement amount and a process by which the individual class member’s refunds would be calculated and refunds paid and claimed under certain circumstances. The Settlement avoids the cost and risk of a trial on the damages and related appeals, while providing benefits to members of the Class (the “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 Glynn County property owner receiving the Scarlett Williams Exemption (i.e. the "Exemption") in the calculation of your tax bills in 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 or 2018 and for whom Glynn County used the year in which the Exemption was first granted as the base year rather than the immediately preceding year in calculating the exemption amount under the Scarlett Williams Act for property tax bills in 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 or 2018 and for whom the value frozen in the year in which the Exemption was first granted is greater than the value in the immediately preceding 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 along with the refund each will receive will be posted on the Settlement Webpage on Glynn County's website as described in Question No. 25. You can visit the Settlement Webpage on Glynn 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, Glynn County has agreed to create an Aggregate Refund Fund in the amount of \$17,500,000.00 (the "Aggregate Refund Fund").

If the Court finally approves this Settlement and if you are entitled to a refund for taxes paid for any of the tax years 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 or 2018 you will receive a refund calculated as explained in Question No. 11. Additionally, if you applied for and received the Exemption, going forward the Exemption will now be properly calculated using the year immediately preceding the year in which the Exemption was granted to you as the Base Year.

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 these Lawsuits (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 Glynn County's website along with information about how a Class Member can object to individual refund amounts. As deemed appropriate, updates as to timing of the individual Class Member refund calculation and payment will also be posted on the Settlement Webpage on Glynn County's website.

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

Category 1 Class Members: Class Members residing at the same location for which the refund is due.

Category 2 Class Members: Class Members who no longer live at the same location for which the refund is due.

If you are a Category 1 Class Member the refund will be mailed without the need for you to take any action. 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. If you receive a Claim Form, 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.

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 live at the same location for which the refund is due) will receive 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 these lawsuits (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 Glynn 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 except as to questions of law, which are subject to review by the Judge and/or any appellate court of this state with jurisdiction over the subject matter.

11. How are the refunds calculated?

Following the Final Approval of the proposed Consent Judgment settling these lawsuits (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 (2010 to 2018) will begin by removing all taxpayers for whom the correct base year or base value was used. To accomplish this the Administrators will:

1. Determine what should be the Base Year by subtracting one (1) year from the effective date of the Exemption (“Effective Date”) which reflects the correct Base Year under the Court of Appeals’ decision (i.e. the year immediately preceding the year in which the Exemption was first granted);
2. Remove taxpayers where the County used the correct Base Year; and
3. Remove taxpayers where the County used the incorrect Base Year but used the correct frozen amount in calculating the taxes.

For those taxpayers that remain, the County used an incorrect base value to calculate the Exemption. From this remaining group of taxpayers, the Administrators will determine if there are any other reasons that would preclude a taxpayer from receiving a refund or reasons that would reduce the amount of the refund.

To accomplish this, the Administrators will:

1. Remove those taxpayers where the total value of the property in the year at issue is less than or equal to the base value as determined by the Court of Appeals;
2. Remove those taxpayers where the current year base value used by the County is less than or equal to the base value determined by the Court of Appeals; and
3. Remove those taxpayers where the original base value used by the County is less than or equal to the base value as determined by the Court of Appeals.

For the remaining taxpayers, the Administrators will calculate an individual Class Member refund amounts. To accomplish this, the Administrators will:

1. Take the lesser of the current year value, the current year frozen value and the frozen value established in the year the exemption was granted and subtract the valuation in the year prior to the year in which the Exemption was first granted (the Base Year valuation under the Court of Appeals Ruling) and multiply times the county and school millage rate.
2. Where the current year frozen value exceeds the frozen value established in the year the exemption was granted, the Administrators shall determine the proper adjusted

base value by adding the difference in value in the current year frozen value from the frozen value in the year the exemption was originally granted added to the valuation amount in the year prior to the year in which the Exemption was first granted (the Base Year valuation under the Court of Appeals ruling) in order to account for additions and improvements to the homestead after year the Base Year and multiply times the county and school millage rate.

3. For all taxpayers receiving additional exemptions that reduce the amount of the refund owed, the Administrators will make adjustments to the refund calculation for those taxpayers receiving other exemptions that reduce the overpayment of taxes as a result of use of the incorrect base year.
4. For all taxpayers where there was construction between the year immediately preceding the year in which the Exemption was first granted and the year used by the County as the base year, the Administrators will determine the proper frozen value in the year immediately preceding the year in which the Exemption was first granted (Base Year value under the Court Appeals ruling), add the value of any improvements and subtract this amount from the frozen value used by the County and multiply times the county and school millage rate. The resulting calculation shall be the refund owed to this group of taxpayers.
5. For taxpayers who own parcels greater than five (5) acres, the Administrators will take the per acre value in the year prior to the year in which the Exemption was first granted times five (5) acres plus the improvement value. The Administrators will subtract the correct frozen amount from the frozen amount previously used by the County and multiply the difference times the county and school millage rate times the county and school millage rate.

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 Glynn County and other persons (“Releasees”) as to all claims (“Released Claims”) arising out of or related to claims for overpayment of taxes or tax refunds for the use of the year in which the Exemption was first granted as the Base Year rather than the immediately preceding year in the calculation of property tax payments from the beginning of the world through tax year 2018 (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 Glynn 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 November 8, 2019 the Court will hold a hearing to decide whether or not 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 sixty (60) days of the entry of the Final Order after the Final Approval Hearing described in Question No. 20.

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.

Additionally, part of the Aggregate Refund Fund will be paid directly by Glynn County and part will be withheld from the distribution to the Glynn County School Board (the "School Board") pursuant to O.C.G.A. §48-5-241, representing the percentage of the erroneous taxes received by the School Board from 2010 to 2018. If the School Board consents to the terms of this Settlement and elects to pay its portion of the Aggregate Refund Fund over time, the School Board's portion of the Aggregate Refund Fund will be withheld by the Glynn County Tax Commissioner in three (3) installments on November 20, 2019, November 20, 2020 and November 21, 2021.

If the School Board pays its share of the Aggregate Refund Fund in three (3) installments, the refunds to Class Members will correspondingly be made in three (3) equal installments. The second and third installments will be made within sixty (60) days of November 20, 2020 and November 21, 2021 respectively.

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

The Lawyers Representing You

15. Do I have a lawyer in these Lawsuits?

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 these Lawsuits since 2012, 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 therefore apply to the Court for an award of attorneys' fees from the Aggregate Refund Fund plus documented out of pocket and litigation expenses incurred (the "Fee Petition"). Glynn County takes no position on the Fee Petition and will not oppose the Fee Petition.

In addition, Class Counsel will ask the Court to award to the named Plaintiffs, J. Matthew Coleman and Elizabeth Blair Coleman, a class service payment from the Aggregate Refund Fund as a service award in recognition of their efforts on behalf of the Class (the "Class Service Petition"). These Plaintiffs have participated in this litigation for over seven (7) years – including appearing at hearings as well as being prepared to appear and testify at trial on behalf of the Class. Glynn County takes no position on the Class Service Petition and will not oppose the Class Service Petition.

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 Glynn 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 objection, all objections to the [Proposed] Consent Judgement settling these Lawsuits or to the Fee Petition and Class Service Awards 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 29, 2019** and sent to the Court, Class Counsel and Counsel for Glynn County at the following addresses:

Court	Clerk of the Superior Court of Glynn County 701 H Street 1 st Floor Brunswick, GA 31520
Class Counsel	James L. Roberts, IV, Esquire ROBERTS TATE, LLC Post Office Box 21828 St. Simons Island, Georgia 31522
Counsel for Glynn County	G. Todd Carter, Esq ROBERTS TATE, LLC 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 the 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 these lawsuits 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 the 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 of Glynn 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 Glynn 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 a.m. on November 8, 2019 at the Glynn 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. 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 these Lawsuits 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 Glynn County's website at [INSERT URL] where you can find claim forms, information on the Lawsuits and the Settlement, and documents such as the Complaints 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 THESE LAWSUITS 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 THESE LAWSUITS 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 Defendant, 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 "Releasces"), 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 Lawsuits related to or arising out of any and all claims for overpayment of taxes or tax refunds for the use of the year in which the Exemption was first granted as the Base Year rather than the immediately preceding year in the calculation of property tax payments from the beginning of the world through tax year 2018, 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 Releasces, 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 Lawsuits 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 [Proposed] Consent Judgment had never been entered into unless either: (1) Plaintiffs and Defendant 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 Defendant 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.

Exhibit “B”

J. Matthew Coleman, et al. v. Glynn County, Georgia, CE12-10785-063
J. Matthew Coleman, et al. v. Glynn County, Georgia, CE13-01480-063
J. Matthew Coleman, et al. v. Glynn County, Georgia, CE14-00750-063

IN THE SUPERIOR COURT OF GLYNN COUNTY
STATE OF GEORGIA

TO: GLYNN COUNTY PROPERTY OWNERS RECEIVING THE SCARLETT WILLIAMS EXEMPTION (I.E. THE "EXEMPTION") IN THE CALCULATION OF YOUR TAX BILLS IN 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 OR 2018

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

A Settlement has been preliminarily approved by the Superior Court of Glynn County in the three (3) class action lawsuits (the "Lawsuits") listed above. If the Settlement is approved by the Court at or after the Fairness Hearing described below, Defendant has agreed to cause a fund in the amount of \$17,500,000.00 to be created in order to pay tax refunds (the "Aggregate Refund Fund"). The Aggregate Refund Fund would be funded by contributions from Defendant and the Glynn 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 a Glynn County property owner receiving the Exemption in the calculation of your tax bills in 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 or 2018 and for whom Glynn County used the year in which the Exemption was first granted as the base year rather than the immediately preceding year in calculating the exemption amount under the Scarlett Williams Act for property tax bills in 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 or 2018 and for whom the value frozen in the year in which the Exemption was first granted is greater than the value in the immediately preceding year.

A Final Approval Hearing will be held on November 8, 2019 at 10:00 a.m. at the Glynn County Courthouse before the Honorable G. Grant Brantley, Senior Superior Court Judge of the Superior Court of Cobb 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 Lawsuits and the Class Members' claims against Defendant should be dismissed and final judgment entered.

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 these Lawsuits, but you do have the right to object in writing. Any objection by a Class Member must postmarked on or before October 29, 2019 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 reside at the same location for which the refund is due, you will not be required to do anything to receive your refund. If you no longer live at the same location for which the refund is due, 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.

Exhibit “C”

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

J. MATTHEW COLEMAN, IV)	
and ELIZABETH BLAIR COLEMAN,)	
)	
Plaintiffs,)	
)	
v.)	Civil Action No.: CE12-01785-063
)	
GLYNN COUNTY, GEORGIA,)	
)	
Defendant.)	

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

J. MATTHEW COLEMAN, IV and)	
ELIZABETH BLAIR COLEMAN,)	
)	
)	
Plaintiffs,)	
)	
v.)	Civil Action No: CE13-01480-063
)	
GLYNN COUNTY, GEORGIA)	
)	
Defendant.)	

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

J. MATTHEW COLEMAN, IV and)	
ELIZABETH BLAIR COLEMAN,)	
)	
)	
Plaintiffs,)	
)	
v.)	Civil Action No: CE14-00750-063
)	
GLYNN COUNTY, GEORGIA)	
)	
Defendant.)	

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 actions (the "Lawsuits"). 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 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, resided 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)

Exhibit “D”

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

J. MATTHEW COLEMAN, IV)	
and ELIZABETH BLAIR COLEMAN,)	
)	
Plaintiffs,)	
)	
v.)	Civil Action No.: CE12-01785-063
)	
GLYNN COUNTY, GEORGIA,)	
)	
Defendant.)	

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

J. MATTHEW COLEMAN, IV and)	
ELIZABETH BLAIR COLEMAN,)	
)	
Plaintiffs,)	
)	
v.)	Civil Action No: CE13-01480-063
)	
GLYNN COUNTY, GEORGIA)	
)	
Defendant.)	

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

J. MATTHEW COLEMAN, IV and)	
ELIZABETH BLAIR COLEMAN,)	
)	
Plaintiffs,)	
)	
v.)	Civil Action No: CE14-00750-063
)	
GLYNN COUNTY, GEORGIA)	
)	
Defendant.)	

CLAIM FORM FOR MISSING CLASS MEMBER

If 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 actions (the "Lawsuits") but your name is not listed as a Class Member on the Class Member 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 for which you believe a refund is owed (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.

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), reside(d) 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)