

IN THE SUPERIOR COURT OF GLYNN COUNTY  
STATE OF GEORGIA

Filed in Open Court this

8 day of Nov, 2019  
*Rebecca Walden Craig*  
Clerk, Superior Court  
Glynn County, Georgia

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

Civil Action No.: CE12-01785-063

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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

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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

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## FINAL APPROVAL ORDER AND JUDGMENT

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”);

WHEREAS, this matter came before the Court on the Joint Motion for Preliminary Approval of Class Action Settlement, Approval of Notice Program and Scheduling Final Approval Hearing on October 4, 2019;

WHEREAS, the Court GRANTED the Joint Motion for Preliminary Approval of Class Action Settlement, Approval of Notice Program and Scheduling Final Approval Hearing and entered an Order on October 4, 2019 (the “Preliminary Approval Order”);

WHEREAS, this matter is currently before the Court on the Joint Motion for Final Approval of Class Action Settlement pursuant to O.C.G.A. § 9-11-23(e) in which the Court has been asked to give final approval to the [Proposed] Consent Judgment (hereinafter the “Consent Judgment”) entered into by Plaintiffs and the County, through counsel, dated October 4, 2019, which, together with the exhibits thereto, sets forth the terms and conditions of the proposed resolution of these Lawsuits;

WHEREAS, the parties filed a Joint Motion and Supporting Memorandum of Law for Final Approval of Class Action [Proposed] Consent Judgment and Amended Joint Motion and

Supporting Memorandum of Law for Final Approval of Class Action [Proposed] Consent Judgment;

WHEREAS, the Court held a Final Approval Hearing on November 8, 2019 as scheduled in the Preliminary Approval Order and as made known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order;

WHEREAS, the Court having considered the entire records of these Lawsuits, including the filings in support of preliminary approval and final approval, the Consent Judgment and the exhibits thereto, and the arguments and representations of counsel, the Court finds that the requirements for final approval have been met and that the proposed resolution of these Lawsuits as set forth in the Consent Judgment is fair, reasonable and adequate compromise of the claims and defenses asserted in these Lawsuits and should therefore be approved pursuant to O.C.G.A. § 9-11-23.

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

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

2. This Court has jurisdiction over the subject matter of these Lawsuits and over all Parties to these Lawsuits including Plaintiffs, all Class Members and Defendant.

3. This Court previously entered three (3) Class Certification Orders in these Lawsuits dated January 7, 2015.

4. The first Class Certification Order certified four (4) classes comprised of:

Glynn County property owners receiving the Scarlett Williams Exemption in the calculation of their tax bills [] for whom Glynn County used the year in which the

Scarlett Williams 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 [] and for whom the value frozen in the year in which the Scarlett Williams Exemption was first granted is greater than the value in the immediately preceding year.

This class comprises several subclasses. The fourth subclass includes taxpayers who paid taxes in 2010.

5. The second Class Certification Order defined the class as:

Glynn County property owners receiving the Scarlett Williams Exemption in the calculation of their tax bills in 2011 or 2012 for whom Glynn County used the year in which the Scarlett Williams 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 2011 or 2012 and for whom the value frozen in the year in which the Scarlett Williams Exemption was first granted is greater than the value in the immediately preceding year.

6. The third Class Certification Order defined the class as:

Glynn County property owners receiving the Scarlett Williams Exemption in the calculation of their tax bills in 2013 or 2014 for whom Glynn County used the year in which the Scarlett Williams 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 2013 or 2014 and for whom the value frozen in the year in which the Scarlett Williams Exemption was first granted is greater than the value in the immediately preceding year.

This Class Certification Order has been amended to include tax years 2015 and 2016.

7. The third Class Certification Order is hereby amended to include tax years 2017 and 2018.

8. The record shows that notice has been given to the Class Members via the Notice Program approved by the Court in the Preliminary Approval Order. The Court finds the Notice Program which consisted of individual notice mailed to Class Members (the "Full Notice"), a notice in the Brunswick News (the "Publication Notice") and a webpage on the County's website (the "Webpage") (a) constitutes notice that was reasonably calculated under the circumstances to

apprise the Class Members of the terms of the Consent Judgment and the Settlement, the Class Member's right to object and the date and time of the Final Approval Hearing; (b) constitutes due, adequate, and sufficient notice to all persons or entities entitled to receive notice; and (iv) meets the requirements of O.C.G.A. § 9-11-23 and the due process requirements of the Constitution of the United States and the Constitution of the State of Georgia and all other applicable law.

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

10. The Court finds that the Settlement set forth in the Consent Judgment was the result of extensive and intensive arm's length negotiations taken place in good faith among highly experienced counsel, with the benefit of sufficient facts and expert assistance, and with full knowledge of the risks inherent in litigation.

11. The Court hereby establishes the Coleman Qualified Settlement Fund (the "Coleman QSF") pursuant to Court Order as a "Qualified Settlement Fund" as that term is described in Internal Revenue Code §468B (26 U.S.C. §468B) and the Treasury Regulations thereto, established by Order of this Court, to hold, invest, administer, and distribute the Coleman QSF assets, which shall consist of a proposed service award to the Colemans and Class Counsel attorney fees and expenses.

The Settlement monies held by the Coleman QSF's bank account shall be held and managed, as required by Treasury Regulations §468B-1(c)(3). Such Coleman QSF settlement amounts are to be held, managed, invested, and re-invested, as directed by the Fund Administrator appointed

by the Court, in a manner to preserve any accrued income and principal in the Coleman QSF until it can be fully distributed. Terry D. Turner, Jr. of Gentle Turner Sexton & Harbison, LLC, 501 Riverchase Parkway East, Suite 100, Hoover, Alabama 35244 is appointed as the Coleman QSF administrator (the "Coleman QSF Administrator"). Class Counsel Fees Awarded and Service Fees shall be paid by the Tax Commissioner as directed by the Coleman QSF Administrator. The Coleman QSF shall hold such settlement amount, with any earnings thereon, and the Coleman QSF Administrator shall make payments on behalf of the Colemans and Class Counsel from the Coleman QSF, whether directly, structured settlement payments, or otherwise, and fund administration fees of the Coleman QSF. The Coleman QSF Administrator shall be entitled to reasonable compensation for his services associated with the administration of the Coleman QSF to be paid solely from the funds placed in the Coleman QSF. The Court shall retain jurisdiction of the Coleman QSF, the Coleman QSF Administrator, and all related matters. The Coleman QSF is hereby authorized to effect qualified assignments on behalf of the Colemans or Class Counsel of any resulting structured settlement liability within the meaning of Section 130(c) of the Internal Revenue Code to the qualified assignee.

12. The Court finds that the settlement set forth in the Consent Judgment is not the product of fraud or collusion.

13. The Court hereby approves the settlement set forth in the Consent Judgment and finds that the Settlement is, in all respects, fair, reasonable, adequate, meets the requirements of due process, and is in the best interest of the Class. This is especially so in view of the complexity, expense and probable duration of further litigation; the discovery conducted to date; the risks of decertification and establishing damages; and the reasonableness of the recovery obtained and the

meaningful benefits provided to the Class, considering the range of possible recovery and the attendant risks of litigation.

14. Upon the payment to or withholding of the County and School Board's portion of the Aggregate Refund Fund by the Tax Commissioner as set forth in the [Proposed] Consent Judgment, the Tax Commissioner shall pay over the Aggregate Refund Fund to the Coleman QSF for the Coleman QSF Administrator to carry out the payment of approved Fees and Expenses of Class Counsel and Class Service Payment set forth in Section D of the [Proposed] Consent Judgment and the Refund Payment Process set forth in Section I of the [Proposed] Consent Judgment.

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

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

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

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


19. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to the administration, consummation, enforcement

and interpretation of the Consent Order, to protect and effectuate this Order, and for any other necessary purpose.

20. The Clerk shall promptly enter the [Proposed] Consent Judgment in the dockets of each of these Lawsuits, which shall become a final Consent Judgment of this Court.

21. The Clerk shall promptly enter this Order as a Final Judgment in the dockets of each of these Lawsuits.

SO ORDERED. This 8<sup>th</sup> day of November, 2019.

  
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Judge G. Grant Brantley

*See Adendum*



Addendum

*AB* During the hearing on Final Approval of the Consent Judgment in this action, a telephone conference was held with Bradley A. Hutchins, Counsel for the Glynn County Tax Commissioner, in which counsel for the Glynn County Tax Commissioner consented to the terms of the Consent Judgment and Final Order and withdrew the Tax Commissioner's objection.

The Court makes clear that by his Special Appearance and the representations in this hearing by his counsel, the Glynn County Tax Commissioner has made himself subject to this Court's jurisdiction and the terms and conditions set forth in the Consent Judgment and the Final Order.

Any party to whom this Order applies who fails to comply with its terms shall be subject to the contempt power of the Court.

The Court hereby schedules a hearing on November 22, 2019 at 10:00 a.m. to address any and all matters necessary to give effect to and enforce the terms of the Consent Judgment and this Order. *AB*