

23CV00067

JUN 23, 2025 03:02 PM


Belinda Parker, Clerk
Brooks County, Georgia

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

STEVEN SCHRECK

Plaintiff,

V.

BROOKS COUNTY

Defendant.

CIVIL ACTION NO. 23-CV-00067

**JOINT MOTION AND SUPPORTING MEMORANDUM OF LAW FOR
PRELIMINARY APPROVAL OF CLASS ACTION SETTLEMENT, PRELIMINARY
CERTIFICATION OF SETTLEMENT CLASSES, APPROVAL OF NOTICE
PROGRAM AND TO SCHEDULE FINAL APPROVAL HEARING**

Pursuant to O.C.G.A. § 9-11-23, Named Plaintiff, Steven Schreck (hereinafter “Named Plaintiff”) individually and on behalf of all persons similarly situated and Defendant Brooks County, Georgia (the “County” or the “Defendant”) by and through their respective undersigned attorneys as identified below, file this Joint Motion and Supporting Memorandum of Law for Preliminary Approval of Class Action Settlement, Preliminary Certification of Settlement Classes, Approval of Notice Program and to Schedule of Final Approval Hearing (the “Joint Motion”). The Parties request the Court enter an Order (1) preliminarily approving the proposed settlement as set forth in the proposed Settlement Agreement (the “Settlement Agreement”); (2) certify the proposed settlement classes; (3) designate Named Plaintiff as Class Representative; (4) designate Roberts Tate, LLC as Class Counsel; (5) approve the notice program; (6) approve certain forms to be used in the administration of the settlement; and (7) schedule the final approval hearing. In support of this Joint Motion, the Parties show the Court as follows:

I. OVERVIEW OF THE LAWSUIT AND PROPOSED SETTLEMENT¹

This lawsuit (the “Lawsuit”) alleges that the County levied and collected fire fees (the “Fire Fee”) that Plaintiff contends are illegal taxes.

Plaintiff asserts that Named Plaintiff and prospective class members are entitled to refunds for these Fire Fees under O.C.G.A. § 48-5-380 (the “Refund Statute”). Defendant denies all allegations of wrongdoing and liability, entering this settlement solely to resolve the dispute without further litigation. The settlement is not an admission of liability by the County, and the County maintains that its actions were lawful and proper. The Parties have reached a settlement in this matter. A copy of the Settlement Agreement which memorializes the settlement by the Parties (the “Settlement”) is attached as Exhibit (“Ex.”) “A”.

A. Plaintiff’s Allegations and Contentions

As of January 1, of each year from 2018 Named Plaintiff owned real estate located at 249 Jamar Lane, Quitman, Georgia (“249 Jamar Lane”). As of January 1, of each year from 2018 Named Plaintiff owned real estate located at 73 Augusta Road, Quitman, Georgia (“73 Augusta Road”). As of January 1, of each year from 2018 Named Plaintiff owned real estate located at 29 Kelly Drive, Quitman, Georgia (“29 Kelly Drive”). As of January 1, of each year from 2018 through 2019 Named Plaintiff owned real estate located at 748 Blaine Circle, Quitman, Georgia (“748 Blaine Circle”). As of January 1, for year 2020 Named Plaintiff owned real estate located at 600 Augusta Road, Quitman, Georgia (“600 Augusta Road”). 249 Jamar Lane, 73 Augusta Road, 29 Kelly Drive, 748 Blaine Circle and 600 August Road are herein referred to as the “Subject Parcels”.

¹ All capitalized terms used herein shall have the meanings assigned to them in the Settlement Agreement unless otherwise explicitly defined herein.

Each year from 2018 through 2024 Named Plaintiff was assessed and paid the following
Fire Fees for 249 Jamar Lane:

2018	\$20.00
2019	\$20.00
2020	\$20.00
2021	\$30.00
2022	\$40.00
2023	\$40.00
2024	\$40.00

Each year from 2018 through 2024 Named Plaintiff was assessed and paid the following
Fire Fees for 73 Augusta Road:

2018	\$20.00
2019	\$20.00
2020	\$20.00
2021	\$30.00

2022	\$40.00
2023	\$40.00
2024	\$40.00

Each year from 2018 through 2024 Named Plaintiff was assessed and paid the following Fire Fees for 29 Kelly Drive:

2018	\$85.00
2019	\$85.00
2020	\$85.00
2021	\$127.50
2022	\$170.00
2023	\$170.00
2024	\$170.00

Each year from 2018 through 2019 Named Plaintiff was assessed and paid the following Fire Fees for 748 Blaine Circle²:

2018	\$65.00
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² Plaintiff claims that it appears that in 2020 the address of 748 Blaine Circle was changed by the County on the Property Tax Statements to 752 Blaine Circle.

2019	\$85.00
2020	\$20.00
2021	\$30.00

For year 2020 Named Plaintiff was assessed and paid the following Fire Fee 600 Augusta Road:

2020	\$20.00
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Each year from 2018 through 2024 Named Plaintiff was assessed and paid the following Fire Fees for 251 Jamar Trail Mobile Home:

2018	\$65.00
2019	\$65.00
2020	\$65.00
2021	\$65.00
2022	\$97.50
2023	\$130.00
2024	\$130.00

Each year from 2018 through 2024 Named Plaintiff was assessed and paid the following Fire Fees for 752 Blaine Circle Mobile Home:

2018	\$65.00
2019	\$65.00
2020	\$65.00
2021	\$65.00
2022	\$97.50
2023	\$130.00
2024	\$130.00

According to the Georgia Supreme Court, “[a] tax is an enforced contribution exacted pursuant to legislative authority for the purpose of raising revenue to be used for public or governmental purposes, and not as payment for a special privilege or service rendered.” Bellsouth v. Telecommunications, LLC v. Cobb County, 305 Ga. 144, 146, 824 S.E.2d 233, 236 (2019) (citing Gunby v. Yates, 214 Ga. 17, 19, 102 S.E.2d 548 (1958)). The Georgia Supreme Court considers four (4) criteria to determine whether a charge is a tax: “(1) a means for the government to raise general revenue based on the payer’s ability to pay (i.e., income or ownership of property), without regard to direct benefits that may inure to the payer or to the property taxed; (2) mandatory; (3) not related to the payer’s contribution to the burden on government; and (4) not resulting in a

‘special benefit’ to the payer different from those to whom the charge does not apply.” 305 Ga. at 146-147.

The Plaintiff further contends the following:

1. Applying these criteria to the Fire Fee reveals that the Fire Fee is a tax and not a fee.
2. The Fire Fee is a mechanism the County is using to raise general revenue for fire protection services, including fire prevention and fire operations, rather than a charge for a particular service based on the payer’s ability to pay. That is, the payer’s ownership of property.
3. According to the Brooks County Ordinance Regulating the Assessment of Fees for the Fire Protection Service in Brook County (the “Fire Fee Ordinance”), the Fire Fee “will allow for the hiring of personnel, purchase of fire suppression equipment, the distribution of the water and the provision of hydrants...; to provide funds necessary for the maintenance of the Fire Protection System; [and] to provide funds for the enforcement of” the Fire Fee Ordinance. See Fire Fee Ordinance, attached hereto as Exhibit (“Ex.”) “B”, at Preamble. Therefore, the object and purpose of the Fire Fee is to provide general revenue rather than compensation for services rendered.
4. The Fire Fee is assessed by the County without regard to the direct benefits that may inure to the Subject Property or Named Plaintiff or to the prospective class members or the properties of the prospective class members.
5. The Fire Fee is not assessed in a manner whereby the payment is based upon the Subject Property’s contribution or the contribution of the prospective class member’s property to the problem. That is, a property owner may pay the Fire Fee year after year and never utilize the fire protection services.
6. The payor of the Fire Fee receives no particularized or enhanced service different from the nonpayer despite having paid the Fire Fee.
7. The services funded through the payment of the Fire Fee benefit the general public in precisely the same manner that the services benefit the payer of the Fire Fee.
8. The Fire Fee is not calculated in a manner whereby Named Plaintiff or the prospective class members are reasonably paying for services rendered or to be rendered.
9. The Fire Fee is assessed and collected from Named Plaintiff and the prospective class members based on the ownership of property within the County.

As noted in the heading of this section, this section of the Motion contains Plaintiff's allegations and contentions. The County disputes Plaintiff's contentions and allegations, denies that the Fire Fee constitutes an illegal tax, does not admit any liability or wrongdoing, and agreed to this settlement solely to avoid the cost and uncertainty of continued litigation.

Under the Georgia Constitution and Georgia law, taxation of property is required to be ad valorem. That is, property must be assessed based upon the value of the property not based upon a flat rate. See Hutchins, et al. v. Howard, et al., 211 Ga. 830, 89 S.E. 2d 183, 186 (1955) ("Taxation on all real and tangible personal property subject to be taxed is required to be ad valorem – that is, according to value, and the requirement in the Constitution that the rule of taxation shall be uniform, means that all kinds of property of the same class not absolutely exempt must be taxed alike, by the same standard of valuation, equally with other taxable property of the same class, and coextensively with the territory to which it applies; meaning the territory from which the given tax, as a whole, is to be drawn."). The Plaintiff further contends that the Fire Fee is an illegal tax not authorized by the Georgia Constitution and Named Plaintiff and the prospective class members are entitled to refunds for the illegally assessed and collected taxes under the Refund Statute. Defendant denies all allegations of wrongdoing and liability, asserting that the ordinance complies with applicable law and is not an illegal tax, as the Plaintiff contends. The County enters this settlement solely to resolve the dispute without further litigation and does not concede any of Plaintiff's claims or allegations.

B. Settlement Discussions

After thoroughly investigating the facts of this Lawsuit, filing the Complaint, the Parties began settlement discussions. See Affidavit of James L. Roberts, IV, ("Roberts Aff.") attached hereto as Exhibit "C", at ¶ 14. The Parties held numerous settlement negotiations and discussions.

Id. at ¶ 15. Ultimately, the Parties were able to reach the Settlement which is memorialized in the Settlement Agreement. Id. at ¶ 16.

C. Terms of the Proposed Settlement

The terms of the proposed Settlement are set forth in the Settlement Agreement. See Ex. A, Settlement Agreement. Under the terms of the proposed Settlement, Brooks County specifically denies liability and any wrongdoing. The settlement is a compromise of disputed claims and does not constitute an admission of liability by Brooks County. The direct benefits of the Settlement to the Class Members include the creation of the Total Cash Consideration in the amount of One Million and no/100 dollars (\$1,000,000.00). The Total Cash Consideration will be used to pay (i) all refunds and interest owed to Class Members; (ii) Plaintiff's Counsel for attorneys' fees and expenses; (iii) Class Representative Service Payments; and (iv) the administrative costs. The County shall pay the Total Cash Consideration as follows:

1. \$150,000.00 on or before July 15, 2025 ("1st Refund Fund Payment");
2. \$250,000.00 on or before January 15, 2026 ("2nd Refund Fund Payment");
3. \$250,000.00 on or before July 15, 2026 (3rd Refund Fund Payment");
4. \$350,000.00 on or before January 15, 2027 (4th Refund Fund Payment").

In the event that the County fails to make the payments into the Aggregate Refund Fund as provided in the Settlement Agreement, post judgment interest shall accrue at a rate of 7.0% per annum as set by O.C.G.A. § 7-4-2(a)(1)(A) on said amount until paid in full.

As fully stated in the Settlement Agreement, each Settlement Class Member will receive his or her share of his or her Cash Consideration as in accordance with the Settlement Agreement. The Cash Consideration is determined based on the fire fees paid by each Settlement Class Member during the Settlement Class Period and the total amount available for distribution after

deducting Court-Awarded Class Counsel Fees, Costs, and Expenses, Service Awards, and Notice and Administration Costs from the Total Cash Consideration. For a detailed explanation of the calculation, see Section Two (C) of the Settlement Agreement.

Under the Settlement Agreement, within thirty (30) days of the later of the expiration of the period for objecting to individual refund amounts or a final ruling by the Special Master on any individual refund calculation, the Claims Administrator shall identify to the Schreck QSF Administrator (see Section D below) the amount of refund due each taxpayer and the address to which the refund is to be mailed for the Category 1 Class Members as defined in the Settlement Agreement. The Schreck QSF Administrator shall issue refund checks from available funds in the Total Cash Consideration to the Category 1 Class Members within thirty (30) days of receipt of such notice. Within thirty (30) days following the expiration of the period to submit Claims Forms, the Claims Administrator shall identify to the Schreck QSF Administrator Category 2 Members, Missing Class Members and Alternate Class Members as defined in the Settlement Agreement determined to be entitled to refunds, the amount of refund due each taxpayer and the address to which the refund is to be mailed. See generally Id. at Section K.

D. Establishment of the Schreck Qualified Settlement Fund

Under the Settlement Agreement, the Parties consent to the Court establishing a Qualified Settlement Fund under Section 468B of the Internal Revenue Code (the “Schreck QSF”). The Schreck QSF will be identified and established prior to and will be specified in the Final Order. The Schreck QSF will carry out the payment of approved Fees and Expenses of Class Counsel and Class Representative Service Payments and Refund Payment Process set forth in the Settlement Agreement. The Final Order will appoint an administrator of the Schreck QSF (the “Schreck QSF Administrator”). The costs of the Schreck QSF Administrator shall be paid from the Total Cash

Consideration. The Total Cash Consideration shall be deposited into an interest-bearing bank account, which is the Escrow Account in the Settlement Agreement established by the Schreck QSF Administrator. The Escrow Account shall have a unique Taxpayer Identifier Number. The Schreck QSF Administrator shall act as a fiduciary with respect to the handling, management and distribution of the Total Cash Consideration. Id. The County will have no liability for any actions or decisions taken by the Schreck QSF Administrator.

Except as set forth in the Settlement Agreement, the costs of administering the Class Refunds shall not include any costs incurred by the County related to time devoted by employees of the County in fulfilling the terms of the Settlement Agreement. The Escrow Account Consideration shall be the sole and exclusive source of payment of the Class Refunds and fees and expenses. Payment in full of the amount of the Total Cash Consideration by the County shall be in sole satisfaction of all claims against the County. Id.

E. Appointment of the Claims Administrators and Special Master

The Parties hereby consent to the appointment of Terry D. Turner, Jr. of Gentle Turner & Benson, LLC, 501 Riverchase Parkway East, Suite 100, Hoover, Alabama 35244 to provide the notices as set forth herein and identify Class Members (hereinafter referred to as the “Claims Administrator”) entitled to refunds based on the County’s databases, records, and resources, and to calculate the individual refund amounts, if any, due each Class Member, as detailed in the Settlement Agreement. ..

The Plaintiff hereby moves to have Rita Spalding appointed as Special Master. The Special Master will rule on any individual defenses or disputes in the individual refund calculation and administration process. The Special Master’s decision shall be final and binding. The fees and

expenses of the Special Master shall be paid from the Total Cash Consideration. In the event that Rita Spalding cannot serve, the Plaintiff will move to have a substitute Special Master appointed. .

The County shall have no responsibility, duty, or obligation to ensure that the Claims Administrator, the Special Master, or the Schreck QSF Administrator properly fulfills his/her/its/their duties and/or obligations. The County shall have no liability for any errors, omissions, or inaccuracies in the data, whether clerical, computational, or otherwise. The County has no responsibility with respect to, and shall in no event have any liability for, the Notice and Claims Administration process, including, without limitation, any mistakes, omissions, or errors and/or related damages in connection with the discharge of the Claims Administrator's or the Special Master's or the Schreck QSF Administrator's obligations or actions. In no event shall the County have any responsibility or liability if a Settlement Class Member or any other person or entity was entitled to receive, and did not receive, some or all of the Cash Consideration he/she/it was entitled to receive. The County will have no liability for any actions or decisions taken by either the Special Master, the Claims Administrator, or the Schreck QSF Administrator.

F. Proposed Notice Program

Subject to the Court's approval, the Plaintiff proposes to individually notify each Class Member who owns or owned property in Brooks County and were assessed and paid Fire Fees for 2018, 2019, 2020, 2021, 2022, 2023, 2024, or 2025 by U.S. Mail mailed to their last known address (hereinafter referred to as the "Full Notice"). See Ex. "A", Settlement Agreement, at Section Four. A copy of the proposed Full Notice is attached as Exhibit "D". The Notices shall be mailed by the Claims Administrator within thirty (30) days of entry of the Preliminary Approval Order.

As part of the proposed notice program, the Claims Administrator will also place an advertisement in The Quitman Free Press (hereinafter referred to as the “Publication Notice”). A copy of the proposed notice to be placed in The Quitman Free Press is attached as Exhibit “E”.

The Claims Administrator will within fifteen (15) days of entry of this Order post all Exhibits to this Motion together with copies of the Complaint, Second Amended Complaint, Third Amended Complaint and Preliminary Approval Order, this Agreement, and additional claim instructions and information on a single-purpose website dedicated to use by the Settlement Class (the “Settlement Website”). The Claims Administrator shall be responsible for establishing and maintaining this website. The URL to the Settlement Webpage will be included in the Full Notice to each Class Member as well as in the Publication Notice in The Quitman Free Press.

G. Attorneys’ Fees and Expenses

Class Counsel will apply to the Court for an award of attorneys’ fees and expenses. Class Members will be notified that for the work done through the final approval of this Settlement, Class Counsel will apply to the Court for an award of attorneys’ fees up to 40% of the Total Cash Consideration plus documented out of pocket expenses incurred (the “Fee Petition”). The County has agreed not to oppose such applications up to these amounts, subject to Court approval. The County takes no particular position in favor or against the ultimate amount requested in such Fee Petition and intends to defer such decision to the judgment and discretion of the Court. See Ex. “D”, Full Notice at Question No. 17.

H. Service Awards

Class Counsel will apply to the Court on behalf of Class Representative for a class service payment from the Total Cash Consideration (the “Class Service Petition”). Class Members will be notified that Class Counsel will apply to the court for a class service payment for Class

Representative from the Total Cash Consideration. The County takes no particular position in favor or against the ultimate amount requested in such Class Service Petition and intends to defer such decision to the judgment and discretion of the Court. See Ex. “A”, Settlement Agreement at Section F.

I. Summary of Releases

As detailed and defined in the Settlement Agreement, upon the Effective Date, the Releasing Parties shall be deemed to have fully, finally, and completely released the Released Parties from the Released Claims. This release includes, but is not limited to, all claims arising out of or relating to the Fire Fees assessed, billed, charged, or collected during the Settlement Class Period, including all such claims through December 31, 2025, whether known or unknown, suspected or unsuspected, and whether asserted individually or on a class-wide basis, in law or in equity. Id. Furthermore, the Releasing Parties covenant and agree not to sue or seek to establish liability against any Released Party based on the Released Claims, and the release shall bar any such claims in the future. This release and covenant applies to all Releasing Parties, even if a Releasing Party does not receive any Cash Consideration because, among other things, he/she/it did not properly complete or timely submit the Claims Form, or for any other reason. Released Parties expressly deny any liability or wrongdoing, and nothing constitutes an admission of liability by the Released Parties.

II. ARGUMENT AND CITATION OF AUTHORITY

A. The Proposed Settlement Warrants Preliminary Approval

O.C.G.A. § 9-11-23 governs class action litigation. Any resolution of class action litigation must be approved by the court. O.C.G.A. §9-11-23(e) provides “[a] class action shall not be

dismissed or compromised without the approval of the court and notice of the proposed dismissal or compromise shall be given to all members of the class in such manner as the court directs.”

Since its enactment in 1966 Georgia courts have read the statute to track the federal Rule 23 and in 2003 O.C.G.A. §9-11-23 was modified to actually conform to the federal rule. Thus, Georgia courts rely on federal cases interpreting Federal Rule 23(e) when interpreting O.C.G.A. §9-11-23(e). 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.”).

Approval of a class action settlement is a two-step process. First, the Court must conduct a preliminary review to determine whether the proposed settlement is “within the range of possible approval.” Fresco v. Auto Data Direct, Inc., 2007 WL 2330895, at *4 (S.D. Fla. May 11, 2007) (internal citations omitted). This is the step we are at in this Lawsuit.

Preliminary approval of the settlement does not involve a determination of the merits of the settlement but is to solely to communicate the proposed settlement to the class, to review and approve the proposed form of notice to the class and to authorize the manner and form of dissemination of the notice. That is, the proposed settlement should be reviewed to determine if it is fair, reasonable and adequate to the class members. See In re Checking Account Overdraft Litigation, 275 F.R.D. 654 (S.D. Fla. 2011)

“The purpose of this cursory examination is to detect defects in the settlement that would risk making notice to the class, with its attendant expenses ... [a] futile gesture[].” In re Electronic Data Sys. Corp., 2005 WL 1875545, at *4 (E.D. Tex. June 30, 2005) (quoting Newburg on Class Action, §11:25 (4th ed. 2002)). This preliminary approval “is not tantamount to a finding that the settlement is fair and reasonable. It is at most a determination that there is what might be termed

‘probable cause’ to submit the proposal to class members ...”. In re Traffic Executive Ass’n-E.R.R., 627 F.2d 631, 634 (2d. Cir. 1980). Accordingly, at the preliminary approval step, “the [c]ourt’s duty is to conduct a threshold examination of the overall fairness and adequacy of the settlement in light of the likely outcome and the cost of continued litigation.” In re Inter-Op Hip Prosthesis Liab. Litig., 204 F.R.D. 330, 350 (N.D. Ohio 2001) (citation omitted).

In other words, at the preliminary approval stage, there is no need to “conduct a trial on the merits.” In re Motorsports Merchandise Antitrust Litig., 112 F. Supp. 2d 1329, 1333 (N.D. Ga. 2000). Instead, a court “may rely upon the judgment of experience counsel for the parties ... [and] [a]bsent fraud, collusion, or the like, the ... court should be hesitant to substitute its own judgment for that of counsel.” Nelson v. Mead Johnson & Johnson Co., 484 F. App’x 429, 434 (11th Cir. 2012) (internal quotations omitted).

If the settlement appears to be fair and adequate upon a preliminary examination, then the court directs the parties to send out the notices to the class members. See Newberg on Class Actions (5th ed.) §13:41 (2018). After receiving any comments and objections from the class members, the court conducts a final fairness hearing on the settlement approval. Id. It is only at the second step of the process, after notice to the class, that the court decides whether to grant final approval of the settlement as fair and reasonable. See e.g., Bennett, et al. v. Behring Corporation, et al., 737 F.2d 982 (11th Cir. 1984).

The law generally encourages the settlement of class actions. Id. at 986. (“[O]ur judgment is informed by the strong judicial policy favoring settlement as well as by the realization that compromise is the essence of settlement.”). See In re US Oil & Gas Litg., 967 F.2d 489, 493 (11th Cir. 1992) (citing Cotton v. Hinton, 559 F.2d 1326, 1331 (5th Cir. 1977) (“Public policy strongly favors the pretrial settlement of class action lawsuits.”)). See also Meyer v. Citizens and Southern

Bank, 677 F. Supp. 1196, 1200 (M.D. Ga. 1988). “[S]ettlements are highly favored in the law and will be upheld whenever possible because they are a means of amicably resolving doubts and preventing lawsuits.” McWhorter v. Ocwen Loan Serving, LLC, 2019 WL 9171207, at *8 (N.D. Ala. Aug 1, 2019) (internal citations omitted). “Settlements conserve judicial resources by avoiding the expense of a complicated and protracted litigation process and are highly favored by the law.” In re Motorsports, 112 F. Supp. 2d at 1333. “Above all, the court must be mindful that inherent in compromise is a yielding of absolutes and an abandoning of highest hopes.” Ass’n for Disabled Ams. v. Amoco Oil Co., 211 F.R.D. 457, 467 (S.D. Fla. 2002). Accordingly, a court has broad discretion in approving a settlement.

When considering whether to grant preliminary approval of class action settlements, courts in the Eleventh Circuit use two different standards. Some courts find that preliminary approval is appropriate “where the proposed settlement is the result of the parties’ good faith negotiations, there are no obvious deficiencies, and the settlement falls within the range of reason.” In re Checking Account Overdraft Litig., 275 F.R.D. 654, 661 (S.D. Fla. 2011) (internal quotations omitted). Other courts apply the factors used for final approval of a class action settlement, known as the Bennett factors:

(1) the likelihood of success at trial; (2) the range of possible recovery; (3) the point on or below the range of possible recovery at which a settlement is fair, adequate and reasonable; (4) the complexity, expense and duration of litigation; (5) the substance and amount of opposition to the settlement; and (6) the stage of proceedings at which the settlement was achieved.

Columbus Drywall & Insulation, Inc, et al v. Masco Corp., et al, 258 F.R.D. 545, 558-59 (N.D. Ga. 2007) (quoting Bennett, 737 F.2d at 986). Although O.C.G.A. §9-11-23(e) does not set forth criteria to guide the court at the preliminary approval stage, Federal Rule 23(e) states that, at the preliminary approval stage, the court must determine whether it “will likely be able to: (1) approve

the proposal under Rule 23(e)(2); and (ii) certify the class for purposes of judgment on the proposal.” Fed. R. Civ. 23(e)(1)(B). Rule 23(e)(2), in turn, specifies the following factors a court should consider at the final approval stage in determining whether a settlement is fair, reasonable and adequate only after a hearing and after considering the following factors:

- (A) the class representatives and class counsel have adequately represented the class;
- (B) the proposal was negotiated at arm’s length;
- (C) the relief provided for the class is adequate, taking into account:
 - (i) the costs, risks, and delay of trial and appeal;
 - (ii) the effectiveness of any proposed method of distributing relief to the class, including the method of processing class-member claims;
 - (iii) the terms of any proposed award of attorney’s fees, including timing of payment; and
 - (iv) any agreement required to be identified under Rule 23(e)(3) [any agreement made in connection with the settlement]; and
- (D) the proposal treats class members equitably relative to each other.

Fed. R. Civ. P. 23(e)(2). A review of the Rule 23(e)(2) factors indicates they are substantively similar to the Bennett factors. The stated goal of Rule 23(e)(2) is to “focus the court ... on the core concerns of procedure and substance that should guide the decision whether to approve the proposal.” Fed. R. Civ. P. 23(e) Advisory Cmte. Note (2018). These factors must be viewed in tandem with the Eleventh Circuit’s guidelines for approval of a settlement. See e.g., Johnson v. Rausch, Sturm, Israel, Enerson & Hornik, LLP, 333 F.R.D. 314, 320 (S.D.N.Y. 2019) (holding that the Rule 23(e)(2) factors must be considered in conjunction with factors that courts used prior to the 2018 amendment). The ultimate decision of whether to approve a proposed class action settlement, is however “committed to the sound discretion of the ... court.” In re US Oil & Gas Litg., 967 F.2d at 493.

The Settlement as set forth in the Settlement Agreement warrants preliminary approval under both standards utilized by the Eleventh Circuit as well as under the Federal Rule 23(e)(2) factors.³

1. The Proposed Settlement is the Result of Good Faith Negotiations, is Not Obviously Deficient and Falls within the Range of Reason

The proposed Settlement was negotiated at arm's length and without collusion. See Ex. C, Roberts Aff. at ¶18. See e.g. In re Checking Account Overdraft Litig., 275 F.R.D. at 661. This is the Rule 23(e)(B) factor.

The County is represented by extremely capable counsel who mounted vigorous defenses. See Ex. C, Roberts Aff. at ¶¶17, 19. The Settlement was only reached after extensive negotiations concerning the parameters and provision of a fair, reasonable and adequate settlement. Id. at ¶19.

The proposed Settlement is not deficient and is within the range of reason. The Total Cash Consideration of \$1,000,000.00 will be deposited into the Escrow Account if the Settlement Agreement is approved. From the Total Cash Consideration, Class Members are eligible to receive their pro-rata share of their calculated refund of the total calculated refund due from the Total Cash Consideration, less court-awarded fees, costs and expenses⁴, as detailed in Section Two (C) of the Settlement Agreement. See Ex. A, Settlement Agreement, Section Two (C).

³ With regard to factor Rule 23(e)(2)(C)(iii) (terms of any proposed award of attorney's fees), Class Counsel will file a Fee Petition as directed by the Preliminary Approval Order and will seek an award of attorneys' fees up to 40% of the Total Cash Consideration plus documented out of pocket expenses. With regard to factor Rule 23(e)(2)(C)(iv) (any agreement made in connection with the settlement), Class Counsel has confirmed that there are no agreements in connection with the Settlement other than specifically articulated in the Settlement Agreement. See Ex. C, Roberts Aff. at ¶23.

⁴ Class Counsel's fees and expenses, Class Representatives' fees and the fees regarding the administration of the Total Cash Consideration are collectively referred to as "Fees and Expenses" in the Settlement Agreement. See Ex. A, Settlement Agreement, at Section F.

There is no evidence of collusion as counsel for both Parties zealously represented the best interests of their clients. See Ex. C, Roberts Aff. at ¶¶17-19. Moreover, Class Counsel believes that the Settlement is fair and reasonable thereby entitling the Settlement to a presumption of fairness. Id. at ¶25. See Slomovics v. All For A Dollar, Inc., 906 F. Supp. 146, 150 (E.D.N.Y. 1995) (Courts give considerable weight to the views of experienced counsel as to the merits of a settlement). Accordingly, preliminary approval of the Settlement reached in the Settlement Agreement is warranted since the standard for preliminary approval stated in In re Checking Account Overdraft Litig. has been met.

2. Class Members have Received Excellent Representation

The Record shows that Named Plaintiff and Class Counsel have provided exceptional representation to the Class Members. This is the Rule 23(e)(2)(A) factor.

To begin, Named Plaintiff claims that he, as the Class Representative, shares the same interests as the absent Class Members and assert claims stemming from the same event – what Plaintiff alleges was the illegal assessment of taxes in the form of Fire Fees – and accordingly share the same injuries. Named Plaintiff has no claim and no interest different from or antagonistic to the absent Class Members. See generally Named Plaintiff’s Third Amended Class Action Complaint. Finally, Named Plaintiff vigorously prosecuted this Lawsuit leading to the proposed Settlement.

Named Plaintiff retained Class Counsel who is experienced in class action litigation generally and specifically refund class actions. Class Counsel thoroughly researched the legal issues in this Lawsuit. See Ex. C, Roberts Aff. at ¶¶13, 15-16. Furthermore, the facts of this Lawsuit have also been thoroughly researched. Id. at ¶¶9-12.

Lead Class Counsel’s extensive knowledge in complex litigation and tax refund litigation as well as the investigation and early discovery conducted in the Lawsuit allowed Class Counsel to better understand the merits of the Lawsuit and damages of the Named Plaintiff and Class Members. Id. at ¶¶7-16. This background also prepared Class Counsel for settlement negotiations and successfully positioned Class Counsel to engage in vigorous, arm’s length negotiations. Id. at ¶¶14-16. In light of the foregoing, the Settlement represents an informed, educated and fair resolution of the Lawsuit. Extensive information allowed Class Counsel and Named Plaintiff to assess their position in great detail and make a reasonable decision on the Settlement. See Mashburn v. Nat’l Healthcare, Inc., 684 F. Supp. 660, 669 (M.D. Ala. 1988) (settlement appropriate given counsel acquired sufficient information “to determine the probability of ... success on the merits, the possible range of recovery, and the likely expense and duration of the litigation.”).

3. The Benefit Factors Support Preliminary Approval

Preliminary approval of the Settlement reached in the Settlement Agreement is also warranted under the Bennett factors which courts use to determine if the class action settlement is fair, adequate and reasonable.

i. The Benefits Outweigh the Risks at Trial

The trial court weighs the first Bennett factor, the likelihood of success at trial, “against the amount and form of relief contained in the settlement.” Saccoccio v. JP Morgan Chase Bank, NA, 297 F.R.D. 683, 692 (S.D. Fla. 2014) (quotation omitted). The first Bennett factor is similar to Rule 23(e)(2)(c)(i). Here, Named Plaintiff’s First Amended Motion to Certify the Suit as Class Action remains pending. Class certification is always challenging and assuming that a class is certified, plaintiffs risk losing on summary judgment, at trial or on appeal. Moreover, if this matter

proceeded to trial the outcome could have resulted in relief either greater or less than the Total Cash Consideration.

The Settlement reached provides immediate cash refunds for the Class Members of their of their Cash Consideration due from the Total Cash Consideration, less Fees and Expenses. See Ex. A, Settlement Agreement, Section Two (B) & (C).

Therefore, the possibility of a trial producing a more favorable recovery is remote and the Class would risk the many hazards of litigation, such as trial errors and appeals. See In re Motorsports, 112 F. Supp. 2d at 1334 (“[T]he trial process is always fraught with uncertainty.”). The Settlement set forth in the Settlement Agreement avoids these uncertainties and provides the Class Members with meaningful and certain relief. See Parsons v. Brighthouse Networks, LLC, 2015 WL 13629647, at *4 (N.D. Ala. Feb. 5, 2015) (“[C]ontinued litigation would have risked delaying class’s potential recovery for years, further reducing the value of any such recovery. The Settlement resolves the cause without any further delay and will, if finally approved, offer the Settlement Class an immediate and certain recovery, as well as correcting the practices complained of in this Lawsuit. Thus, this factor also speaks strongly in favor of final approval of the proposed Settlement.”). See also Hall v. Bank of Am., N.A., 2014 WL 7184039, at *4 (S.D. Fla. Dec. 17, 2014) (nothing that “even if plaintiffs were to prevail, class certification proceeding[s], a class trial and the appellate process could go on for years.”).

ii. **The Settlement is Within the Range of Possible Recoveries and is Fair, Adequate and Reasonable**

The second and third Bennett factors – whether the settlement is within the range of possible recoveries and is fair, adequate and reasonable – can be considered together. See Burrows v. Purchasing Power, LLC, 2013 WL 10167232, at *6 (S.D. Fla. Oct. 7, 2013). “The Court’s role is not to engage in a claim-by-claim, dollar-by-dollar evaluation, but to evaluate the proposed

settlement in its totality.” Lipuma v. American Express Co., 406 F. Supp. 2d 1298, 1323 (S.D. Fla. 2005). “In assessing the settlement, the [c]ourt must determine whether it falls within the range of reasonableness, not whether it is the most favorable possible result in the litigation.” In re Domestic Air Transp. Antitrust Litig., 148 F.R.D. 297, 319 (N.D. Ga. 1993).

As discussed above, the Class Members will receive their share of their Cash Consideration of the total calculated refund due from the Total Cash Consideration, less Fees and Expenses. See Ex. A, Settlement Agreement, Section J. Compare WinSouth Credit Union v. Mapco Express, Inc., No. 3:14-cv-01573 (M.D. Tenn. Jan. 12, 2017) (approving settlement despite arguments that it provided less than 10 percent of the potential recovery). This is an immediate and substantial benefit to the Class Members. See Columbus Drywall, 258 F.R.D. at 559 (On a motion for preliminary approval, finding a settlement fair, adequate and reasonable where there was an immediate and substantial benefit to the class). Therefore, the Settlement is within the range of possible recoveries and is fair, adequate and reasonable.

iii. Continued Litigation Would be Expensive and Lengthy

A settlement that “will alleviate the need for judicial exploration of ... complex subjects – [such as class certification and the calculation of the aggregate tax refund amount for individual class members] [] [and] reduce litigation costs ...” merits approval. Lipuma, 406 F. Supp. 2d at 1324. Preliminary approval of the Settlement will avoid complex, expensive and continued lengthy litigation, saving resources of the Parties and the Court. Continued litigation would involve extensive discovery, and motion practice, including Named Plaintiff’s First Amended Motion to Certify Suit as Class Action. Trying this Lawsuit to verdict would involve extensive expert involvement, extensive argument and voluminous briefing, and possible Daubert challenges

and appeals. Instead of facing uncertainty of a potential award in their favor years from now, the Settlement allows Named Plaintiff and the Class Members to receive immediate and certain relief.

iv. The Degree of Opposition to the Settlement

Courts do not consider this factor until notice has been provided to the class. See Columbus Drywall, 258 F.R.D. at 560. Stated differently, courts do not consider this Bennett factor at the preliminary approval stage.

v. The Stage of the Proceedings

The purpose of this final Bennett factor is “to ensure that Plaintiffs had access to sufficient information to adequately evaluate the merits of the case and weigh the benefits of settlement against further litigation.” Lipuma, 406 F. Supp.2d at 1324. Although the settlement was reached approximately one (1) year, nine (9) months after the suit was filed, it is the product of good faith arm’s length negotiations and should be preliminarily approved. See Newberg § 13:14 (“The primary procedural factor courts consider in determining whether to preliminarily approve a proposed settlement is whether the agreement arose out of arms-length-nonocclusive negotiations.”). See also Bennett, 737 F.2d at 987 n.9 (approving settlement where district court had “determined that the settlement ha[d] been achieved in good faith through arms-length negotiations and is not the product of collusion between the parties and/or their attorneys”). Further, “penalizing class counsel for achieving a settlement [early] would work against the interests of the class and undercut the judicial policy favoring early settlement.” In re Equifax Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at *35 (N.D. Ga. 2020), aff’d in part and remanded by In re Equifax Inc. Customer Data Security Breach Litigation, 999 F.3d 1247 (11th Cir. 2021). See also Ressler v. Jacobson, et al., 822 F. Supp. 1551, 1555 (M.D. Fla. 1992) (“The law is clear that early settlements are to be encouraged, and accordingly, only some

reasonable amount of discovery should be required to make determinations.”). Where information has been gathered through other means “formal discovery [is not] a necessary ticket to the bargaining table.” In re Corrugated Container Antitrust Litig., 643 F.2d 195, 211 (5th Cir. 1981); see also In re Mego Fin. Corp. Sec. Litig., 213 F.3d 454, 459 (9th Cir. 2000) (same); Cotton, 559 F.2d at 1332 (finding that “very little formal discovery was conducted and there [was] no voluminous record in this case” but that “the lack of such does not compel the conclusion that insufficient discovery was conducted,” as plaintiffs “achieved the desired quantum of information necessary to achieve a settlement” through investigation and informal discovery).

Before engaging in settlement negotiations, Class Counsel thoroughly investigated the facts and the law of the case. Class Counsel conducted early, informal discovery into this Lawsuit prior to settlement negotiations. See Ex. C, Roberts Aff. at ¶¶9-12. Numerous Open Records Requests were issued to the County for documents. Id. at ¶9. From the documents provided pursuant to the Open Records Requests Class Counsel was able to thoroughly research the facts of this Lawsuit. Id. at ¶10. For all of the taxpayers who potentially could be entitled to a refund, Class Counsel reviewed property record cards and tax bills. Id. at ¶12.

Class Counsel spent a substantial number of hours investigating the hundreds of potential refund claims in tax years 2018, 2019, 2020, 2021, 2022, 2023, 2024, and 2025. Id. at ¶11. See also Ressler v. Jacobson, et al., 822 F. Supp. at 1555 (“The law is clear that early settlements are to be encouraged, and accordingly, only some reasonable amount of discovery should be required to make determinations.”). Moreover, legal issues have been thoroughly researched and Attorney Roberts, as lead counsel, has briefed and argued the same issues in other tax refund and tax appeal matters and is very familiar with the statutory interpretations for refund matters under the Refund Statute. See Ex. C, Roberts Aff. at ¶13.

Based on this, the facts of this Lawsuit have been thoroughly investigated, and in combination with Class Counsel's litigation experience, Class Counsel can and has adequately analyzed the strengths and weakness of this Lawsuit. Id. at ¶25. Thereafter the Parties reached the Settlement after negotiations. The County is represented by Bradley J. Watkins, Esquire and Amanda L. Szokoly, Esquire who are both extremely capable counsel and were worthy, highly competent and professional adversaries. Id. at ¶17. The County's Counsel was a worthy, highly competent and professional adversary. Id. at ¶19. The County mounted vigorous defenses and the Settlement was only reached after extensive negotiations concerning the parameters and provisions of a fair, reasonable and adequate settlement. Id. at ¶19. See also Blessing v. Sirius XM Radio, Inc. 507 Fed. Appx. 1, 3 (2d Cir. 2012) (finding that "the district court did not abuse its discretion when it presumed the proposed settlement was fair" where "competent counsel on both sides" and "settlement was reached only after contentious negotiations").

4. Proposed Method of Distribution Summary

The Rule 23(e)(2)(C)(ii) factor requires the Court to review the effectiveness of any proposed method of distributing relief to the class. As set forth in the Settlement Agreement, all Class Members are treated equally. Courts have concluded that where the settlement terms apply to all Class Members, the "method of distributing relief to the class" will effectively benefit every member of the Class and treat them equitably relative to each other." Gumm v. Ford, 2019 WL 479506, at *6 (M.D. Ga. Jan. 17, 2019).

Here, if the Settlement Class Member is a Category 1 Class Member (i.e. still owns the property for which the refund is due under the settlement), no further action is required to receive his or her refund. See Ex. A, Settlement Agreement, Section 2. There are no claims forms for such Category 1 Class Members to complete. If the Settlement Class Member is a Category 2

Class Member (i.e., no longer owns the property for which the refund is due under the settlement), the Category 2 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) 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. Id. Under the circumstances, this is the best method of distribution possible.

B. The Settlement Classes Should be Certified

When a settlement is reached before certification, a court must determine whether to certify the settlement class. See e.g., Manual for Complex Litigation §21.632 (4th ed. 2014); Amchem Products, Inc. v. Windsor, 521 U.S. 591, 613-14 (1997). In determining the propriety of a class action, the Court must determine whether the requirements of O.C.G.A. §9-11-23(a) and one of the requirements under O.C.G.A. §9-11-23(b) have been met. See City of Roswell v. Bible, et al., 351 Ga. App. 828, 830-831, 833 S.E.2d 537, 541 (2019) cert. denied (Ga. Ct. May 4, 2020); Diallo v. American InterContinental Univ., 301 Ga. App. 299, 300, 687 S.E.2d 278 (2009). “In determining the propriety of a class action, the first issue to be resolved is not whether the plaintiffs have stated a cause of action or may ultimately prevail on the merits[,] but whether the requirements of O.C.G.A. §9-11-23(a) have been met.” Endochoice Holdings, Inc. et al v. Raczewski, et al., 351 Ga. App. 212, 215, 830 S.E.2d 597, 601 (2019) (internal citation omitted).

The Settlement Classes are defined as: The Settlement Class consists of all individuals or entities who paid Fire Fees during the Settlement Class Period, as defined in the Settlement Agreement. As stated in the Settlement Agreement, the Settlement Class includes Category 1 Class Members, Category 2 Class Members, Missing Class Members, and Alternate Class Members, as those terms are defined in the Settlement Agreement. To summarize and as defined and described

in the Settlement Agreement: (a) Category 1 Class Members are Settlement Property Owners who paid Fire Fees during the Settlement Class Period and continue to own the Settlement Property as of the date of publication by the Claims Administrator of the list of Settlement Property Owners entitled to Fire Fee Refunds, and for whom no determination is made thereafter that an Alternate Class Member is entitled to such refund; (b) Category 2 Class Members are Settlement Property Owners who no longer own the Settlement Property as of such publication date; (c) Missing Class Members are Settlement Property Owners who paid Fire Fees but are not included in the published list; and (d) Alternate Class Members are individuals or entities who paid Fire Fees on behalf of a Settlement Property Owner and contend they are entitled to the refund instead of the owner.

The Court should certify these Settlement Classes. Indeed, courts have certified similar classes in other tax refund matters. See e.g., Coleman v. Glynn County, Superior Court of Glynn County, CE12-01785-063, CE13-01480-063; and CE14-00750-063; Altamaha Bluff, LLC, et al. v. Thomas, et al., Superior Court of Wayne County, 14-CV-0376; Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of the City of Savannah, Civil Action No. SPCV20-00767-MO, Superior Court of Chatham County; Bailey v. McIntosh County, Georgia, Superior Court of McIntosh County, Civil Action No. SUV2021000009; and Robert Anderson v. Chatham County, Superior Court of Chatham County, , SPCV21-01165-CO.⁵ See also UNUM Life Ins. Co. of Am. v. Crutchfield, 256 Ga. App. 582, 582-583, 568 S.E.2d 767, 768-769 (2002) (“Certification of a class action is a matter of discretion with the trial judge, and, absent abuse of that discretion, we will not disturb the trial court’s decision.”).

⁵ In addition to the arguments in support of certification of the Settlement Classes set forth herein, Named Plaintiff also incorporates the arguments set forth in its Memorandum of Law in Support of Motion to Certify Suit as Class Action filed on March 23, 2023 as if fully set forth herein.

1. The Settlement Classes satisfy the requirements of O.C.G.A. §9-11-23(a).

The Settlement Classes satisfy the four prerequisites under O.C.G.A. §9-11-23(a) for class certification: (1) numerosity; (2) commonality; (3) typicality; and (4) adequacy of representation. See O.C.G.A. §9-11-23(a)(1)-(4). See also Endochoice Holdings, 351 Ga. App. at 215; Liberty Lending Servs. v. Canada, 293 Ga. App. 731, 735-36, 668 S.E.2d 3 (2008).

i. Numerosity

Under Georgia law, there is no minimum number of class members required to meet the requirements of O.C.G.A. §9-11-23(a)(1). See Bible, 833 S.E.2d at 543. Named Plaintiff needs only establish that joinder is impracticable through some evidence or reasonable estimate of the number of purported prospective class members. See Brenntag Mid South, Inc., v. Smart, 308 Ga. App. 899, 710 S.E.2d 569 (2011). The “impracticability of joinder is generally presumed if the class includes more than 40 members.” American Debt Foundation, Inc. v. Hodzic, 312 Ga. App. 806, 809, 720 S.E.2d 283 (2011). See also Cox v. Am. Cast Iron Pipe Co., 784 F.2d 1546, 1553 (11th Cir. 1986) (“[W]hile there is no fixed numerosity rule, generally less than twenty-one is inadequate, more than forty adequate, with numbers between varying according to other factors.”).

The total number of Settlement Class Members for the proposed class exceeds 8,000 members for each tax year at issue. See Memorandum of Law in Support of Motion to Certify Suit as Class Action filed on March 23, 2023, Exhibit C. Plaintiff contends that upon information and belief, because many, if not most, of the prospective class members are entitled to refunds for multiple years, the total number of prospective class members is even higher. Thus, the numerosity requirement is satisfied.

ii. Commonality

Questions of law and fact common to the Named Plaintiff and Members of the Settlement Classes predominate over any individual questions thus satisfying the commonality requirement. A class action is authorized if the members of the class share a common right and common questions of law or fact predominate over individual questions of law or fact. See Fortis Ins. Co. v. Kahn, 299 Ga. App. 319, 322, 683 S.E.2d 4 (2009). Here, the outcome of the litigation turns on one common legal issue applying to the Named Plaintiff and to all Members of the Settlement Classes – whether the County failed to comply with Georgia law in assessing and collecting the Fire Fees. Moreover, Plaintiff contends that because the County assessed the Fire Fee in the same manner on all taxpayers, the resolution of that common legal issue of whether the Class Members are also entitled to refunds. Plaintiff contends that there was a uniform failure to comply with Georgia law in assessing the Fire Fees indicates that common issues of fact as to Named Plaintiff and the prospective class members are substantial and predominate over any individual claims.

iii. Typicality

The Named Plaintiff's claims are identical to the claims of the prospective class members, satisfying the typicality requirement. The outcome of this litigation for Named Plaintiff and calculation of any refund or application of any remedy would also uniformly apply to all prospective members of the Settlement Classes.

The typicality requirement under O.C.G.A. §9-11-23(a) is satisfied upon a showing that the claims of the Named Plaintiff are typical of the claims of the members of the classes. The Georgia Court of Appeals recently stated that the typicality test is not demanding and “centers on whether other members have the same or similar injury, whether the action is based on conduct which is not unique to the named class plaintiffs, and whether other class members have been

injured by the same course of conduct.” Bible, 833 S.E.2d at 544 (internal citations omitted). Importantly, the typicality requirement “may be satisfied even though varying fact patterns support the claims or defenses of individual class members, or there is a disparity in the damages claimed by the representative parties and the other members of the class, so long as the claims or defenses of the class and the class representatives arise from the same events, practice, or conduct and are based on the same legal theories.” Morris, et al. v. PHH Mortgage Corp., et al., 2022 WL 18859412 (S.D. Fla. Dec. 22, 2022) (internal citations and punctuation omitted).

iv. Adequacy of Representation

Named Plaintiff will adequately represent the interests of the Members of the Settlement Classes and has no interests divergent from those of the Members of the Settlement Class. Moreover, Named Plaintiff is represented by experienced and competent class counsel. Consequently, the adequate representation requirement is satisfied.

The facts of this case satisfy the adequacy of representation requirement. First, lead counsel for Named Plaintiff and the purported class has extensive experience in class action litigation generally and refund class action litigation specifically. See Ex. C, Roberts Aff. at ¶¶6-8. Counsel specializes in property tax law and appeals having handled tax appeals and refund matters for thousands of parcels in over 60 counties in the State of Georgia as Florida, Virginia, Alabama and North Carolina at the administrative, trial court, and appellate court levels. Id. at ¶7.

Second, Named Plaintiff’s interest in this action is the same as the prospective members of the Settlement Classes. Named Plaintiff does not stand to benefit under any circumstances where the prospective members of the Settlement Classes he represents would not also benefit for the same reasons.

2. Class Certification is proper under O.C.G.A. §9-11-23(b)(1), (2) and (3).

Once the prerequisites for class certification have been satisfied, the Court must determine whether the proposed action satisfies one of the three categories set forth under 9-11-23(b). Here, certification is proper under O.C.G.A. § 9-11-23(b)(1) and (3).

i. Certification is appropriate under O.C.G.A. §9-11-23(b)(1).

Certification is proper under O.C.G.A. § 9-11-23(b)(1). Certification is proper if:

[t]he prosecution of separate actions by or against individual members of the class would create a risk of [i]nconsistent or varying adjudications with respect to individual members of the class which would establish incompatible standards of conduct for the party opposing the class or [a]djudications with respect to individual members of the class which would as a practical matter be dispositive of the interests of the other members not parties to the adjudications or substantially impair or impede their ability to protect their interests.

O.C.G.A. § 9-11-23(b)(1).

Particularly significant to this litigation, the United States Supreme Court in Amchem Products, Inc. v. Windsor held that Federal Rule of Civil Procedure 23(b)(1)(B) “takes in cases where the party is obliged by law to treat the members of the class alike” such as “a government imposing a tax.” 521 U.S. 591, 614 (1997). Here, prosecution or the lack of prosecution of separate actions by prospective members of the Settlement Classes would create the risk of inconsistent or varying treatment and adjudication among the class as a whole.

Moreover, because of the relatively small amount of refund potentially owed per class member compared to the cost of litigation, it is unlikely that other property owners would pursue refunds. Such a practical impediment would result in the refund of taxes to Named Plaintiff and the members of the Settlement Classes pursuing their own actions while other prospective class members who present the same factual and legal issues would not. Even if Named Plaintiff

prevails, in the absence of class certification there is no mechanism requiring the County to refund taxes to other Members of the Settlement Classes.

ii. Certification is appropriate under O.C.G.A. §9-11-23(b)(2).

Certification is appropriate under O.C.G.A. 9-11-23(b)(2). A class should be certified under (b)(2) if “the party opposing the class has acted or refused to act on grounds generally applicable to the class, thereby making appropriate final injunctive relief or corresponding declaratory relief with respect to the class as a whole.” O.C.G.A. 9-11-23(b)(2). Plaintiff contends that overall the County has acted in manner generally applicable to the prospective class members in the assessment, billing and collection of Fire Fees.

iii. Certification is appropriate under O.C.G.A. §9-11-23(b)(3).

Class certification is proper under O.C.G.A. 9-11-23(b)(3) as questions of law and fact common to the Members of the Settlement Classes predominate over individual issues and a class action is superior to other methods of adjudication. O.C.G.A. § 9-11-23(b)(3).

a. Questions of law and fact common to the classes predominate over any questions affecting only individual members.

A plaintiff may satisfy the predominance requirement by showing that “issues subject to class-wide proof predominate over issues requiring proof that is unique to the individual prospective class members.” Brenntag Mid South, Inc., 308 Ga. App. at 906 citing In re Tri-State Crematory Litigation, 215 F.R.D. 660 (N.D. Ga. 2003). “Where the Defendant’s liability can be determined on a class-wide basis because . . . of a single course of conduct which is identical for each of the plaintiffs, a class action may be the best suited vehicle to resolve such a controversy.” Id. (quoting Sterling v. Velsicol Chemical Corp., 855 F.2d 1188, 1197 (6th Cir. 1988)). See also Bible, 833 S.E.2d at 542.

In the instant action, liability can be determined on a class wide basis. Plaintiff contends that liability can be determined on a class-wide basis, and that if the Fire Fee assessed and collected from Named Plaintiff was an illegal tax based on the Georgia Constitution and Georgia law, which is expressly denied by the County, then the same is true for Members of the Settlement Classes.

The Georgia Supreme Court has held that class actions can be brought for tax refunds and for refunds under O.C.G.A. § 48-5-380 in particular. City of Atlanta v. Barnes, 276 Ga. 449, 451-452, 578 S.E.2d 110 (2003) (“Barnes I”) (superseded by statute on other grounds in Sawnee Electrical Membership Corp. v. Georgia Dept. of Revenue, 279 Ga. 22, 603 S.E.2d 611 (2005)). In Barnes, Named Plaintiff sought a refund of taxes based on an allegedly unlawful occupation tax which was certified as to all taxpayers who had been subjected to the tax within the period allowed by O.C.G.A. § 48-5-380. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4 (2006) (“Barnes II”). The Barnes II court writes:

[i]n our prior opinion, however, we held that OCGA § 48-5-380 does not ‘provide for the form of action to be utilized. By participating as a plaintiff in a class action that includes a claim for a tax refund, a taxpayer is unquestionably bringing an action for a refund, which is what the statute permits.’ Barnes I, supra at 452(3), 578 S.E.2d 110. Compare Sawnee Elec. Membership Corp. v. Ga. Dept. of Revenue, 279 Ga. 22, 25(3) fn. 1, 608 S.E.2d 611 (2005) (former OCGA § 48-2-35(b)(5), now designated subsection (c)(5), **superseded Barnes I only as to refund claims against the State**).

Id. at 257 (emphasis added).

After Barnes II the Georgia Court of Appeals had the opportunity to analyze the ability to maintain a class action for refund under O.C.G.A. §48-5-380 in Glynn County v. Coleman, et al, 334 Ga. App. 559, 779 S.E.2d 753 (2015). The Coleman court held that “[b]ased upon Barnes II and the General Assembly’s failure to preclude class actions under O.C.G.A. §48-5-380 following the Supreme Court’s decision in Barnes I, we conclude that a class action for a tax refund can be maintained under O.C.G.A. §48-5-380.” Coleman, 334 Ga. App. at 564.

Similar to Barnes I and Coleman, here, Named Plaintiff seeks certification of a class that, per the Plaintiff, has been uniformly subjected to the assessment of Fire Fees and the voluntary or involuntary payment of Fire Fees based on the County's failure to comply with the Georgia Constitution and Georgia law. Accordingly, common issues predominate. See also Mary A. Bailey v. McIntosh County, Georgia, Superior Court of McIntosh County, Civil Action No. SUV2021000009 (May 5, 2022) (Court found common issues predominate).

b. A class action is the superior method for resolving the claims of the Members of the Settlement Classes.

In order to determine whether a class action is the superior method, the court must balance the merits of a class action against alternative methods of adjudication.⁶ Brenntag, at 906. Factors to be considered include:

(A) [t]he interest of members of the class in individually controlling the prosecution or defense of separate actions; (B) [t]he extent and nature of any litigation concerning the controversy already commenced by or against members of the class; (C) [t]he desirability or undesirability of concentrating the litigation of the claims in the particular forum; and (D) [t]he difficulties likely to be encountered in the management of a class action.

O.C.G.A. § 9-11-23(b)(3).

These factors weigh in favor of class certification. Given the common set of facts and legal issues presented by the claims of Named Plaintiff and the Members of the Settlement Classes, no legitimate interest exists for the Members of the Settlement Classes to individually control separate actions. See Sacred Heart Health Systems, Inc. v. Humana Military Healthcare Services, Inc., 601

⁶ For completeness the analysis of a class action being a superior method for resolving the instant claims of the Class Members is included here. However, since the Settlement, if approved, would obviate the need to a trial, the Court need not consider the manageability of a potential trial in its analysis of deciding whether to certify the Settlement Classes. See Amchem Products, Inc., 521 U.S. at 620.

F.3d 1159, 1184 (11th Cir. 2010) (when common issues predominate over individual issues a class action is the more desirable vehicle).

No other litigation concerning this controversy has been commenced by Named Plaintiff or the Members of the Settlement Classes. As the Fire Fees at issue were paid to the County and all properties which such Fire Fees were levied on are located in Brooks County, it is the natural and only appropriate venue for the action. Finally, given the readily available records of the County necessary to identify the class and the location of all the Members of the Settlement Classes and the overarching legal issues requiring resolution by the Court, the instant action presents a straight forward easily managed class action.

Here, the facts and claims presented are uniquely appropriate for class certification. These refund claims, would not be economical to pursue outside of the class framework. Moreover, the number of claims if pursued by all Members of the Settlement Classes would be over eight thousand for each tax year at issue burdening the Superior Court of Brooks County. See Schorr v. Countrywide Home Loans, Inc., 287 Ga. 570, 572, 697 S.E.2d 827 (2010) (“[T]he modern class action is designed to avoid, rather than encourage, unnecessary filing of repetitious papers and motion.”). (Citations and punctuation omitted).

C. The Proposed Notice Program Should be Approved

O.C.G.A. §9-11-23(e) provides “notice of the proposed ... compromise shall be given to all members of the class in such manner as the court directs.” Due process likewise requires that class members be given notice and an opportunity to be heard. See Phillips Petroleum v. Shutts, 472 U.S. 797, 812 (1985). “To satisfy due process requirements, the notice must be the best practicable, reasonably calculated, under all the circumstances, to apprise interested parties of the pendency of the action and afford them an opportunity to present their objections.” Morgan v.

Public Storage, 301 F. Supp.3d 1237, 1261 (S.D. Fla. 2016) (internal citation and punctuation omitted). As the Morgan Court explained, “best practicable” notice does not require that every class member actually receive notice. “The relevant question is not whether every absent class member actually receives notice, but whether the notice that the court orders is reasonably calculated to reach the absent members. The fact that some class members may not actually receive timely notice does not render the notice inadequate as long as the class as a whole had adequate notice.” Id. (Internal citation and punctuation omitted).

The method and manner of the notice process is “left to the discretion of the court subject only to the broad ‘reasonableness’ standards imposed by due process.” Grunin v. Int’l House of Pancakes, 513 F.2d 114, 121 (8th Cir. 1975), cert. denied, 423 U.S. 864 (1975); see also O.C.G.A. §9-11-23(e). There is no single way in which the notice must be transmitted. However, “mail is the preferred means for notifying identified members of a class.” *Newberg on Class Actions*, §8:28 (5th ed. 2013). Mail is sufficient when the class members are known. Wright & A. Miller, Federal Practice and Procedure, §1797.6 (3rd ed. 2005).

Therefore, as part of the notice program, the Plaintiff proposes to individually notify each Member of the Settlement Classes via the U.S. Postal Service at the last known address as determined from the County’s business records and the records of the Brooks County Tax Commissioner. This is the Full Notice proposed and it is believed that in providing notice in this manner actual, individual notice will be given to every taxpayer who can be located that may be entitled to a refund under the issues raised in this Lawsuit.

The Full Notice is written in plain English; describes the Lawsuit, the claims that were raised and the terms of the proposed Settlement. The Full Notice also informs the Members of the Settlement Classes about the deadlines and their rights to object and instructions for doing so. It

also informs the Members of the Settlement Classes that Class Counsel will apply to the Court for an award of attorney's fees not to exceed 40% of the Total Cash Consideration and for a service award for Named Plaintiff and about the final fairness hearing and their right to appear. Finally, the Full Notice provides instructions on how the Members of the Settlement Classes can obtain more information about the Lawsuit and the Settlement if they desire to do so. See Ex. D, Full Notice.

In addition to this actual, individual notice, a settlement website will be administered by the Claims Administrator. This is the Settlement Webpage proposed by the Parties. On the Settlement Webpage the Members of the Settlement Class will be able to view and download selected copies of pleadings, orders and documents related to the Settlement.

Finally, a Publication Notice will be placed in The Quitman Free Press containing information about the Lawsuit and directing the Members of the Settlement Classes to the Settlement Webpage. This is the Publication Notice proposed by the Parties. See Exhibit E, Publication Notice.

This notice program clearly satisfies the requirements of O.C.G.A. § 9-11-23 as well as due process. Therefore, the Court should approve the proposed notice program and direct that the notices be sent out to the Members of the Settlement Classes. See e.g., Holman v. Student Loan Xpress, Inc., 2009 WL 4015573, at *6 (M.D. Fla. November 19, 2009) (approving notice by first class mail to most recent known address).

D. Claim Forms and Forms to be Used in the Administration of the Settlement

The Parties seek Court approval for six (6) forms that will be used in the claim administration for this Settlement.

1. Members of the Settlement Classes Who No Longer Own the Property

The first claim form will be used for Settlement Class Members who no longer own the property for which the refund is due i.e., the Category 2 Class Members as defined in the Settlement Agreement. A copy of the Claim Form for Category 2 Class Members is attached as Exhibit “F”. The Parties respectfully request that the Claim Form for Category 2 Class Members be approved for use in the administration of this Settlement.

2. Missing Settlement Class Member Claim Form

The second claim form will be used for taxpayers who believe that they are entitled to a refund but are not listed as a Settlement Class Member. A copy of the Claim Form for Missing Class Member is attached as Exhibit “G”. The Parties respectfully request that the Claim Form for Missing Class Member be approved for use in the administration of this Settlement.

3. Alternate Class Member Claim Form

The third claim form will be used for those who do not own property but nonetheless paid a Fire Fee and believe they should be entitled to receive the refund rather than the property owner. A copy of the Claim Form for Alternate Class Member is attached as Exhibit “K”. The Parties respectfully request that the Claim Form for Alternate Class Member be approved for use in the administration of this Settlement.

4. Objection Form for Class Member

Under the Settlement Agreement the individual taxpayers have the right to object to the calculation of any individual refund calculations made by the Claims Administrator. See Ex. A, Settlement Agreement, Section H. A copy of the proposed Objection Form for Class Member is attached hereto as Exhibit “H”. The Parties respectfully request that the Objection Form for Class Member be approved for use in the administration of the Settlement.

5. Address Update

The fourth claim form is for a Class Member to provide the Claims Administrator with an updated address. A copy of the proposed Address Update Form is attached hereto as Exhibit “I”. The Parties respectfully request that the Address Update Form be approved for use in the administration of the Settlement.

6. Notice of Completion

Under the Settlement Agreement the Schreck QSF Administrator shall file a notice of completion of administration (“Notice of Completion”) with the Court within thirty (30) days of completion of the administration and return of any remaining funds from the Escrow Account to the County. See Ex. A, Settlement Agreement, Section 2. A copy of the proposed Notice of Completion is attached hereto as Exhibit “J”. The Parties respectfully request that the Notice of Completion be approved for use in the administration of the Settlement.

CONCLUSION

For the reasons set forth herein, the Parties jointly request that the Court grant their Joint Motion to (1) preliminarily approve the proposed Settlement; (2) certify the proposed Settlement Classes; (3) designate Named Plaintiff as Class Representative; (4) designate Roberts Tate, LLC as Class Counsel; (5) approve the notice program; (6) approve certain forms to be used in the administration of the Settlement; and (7) schedule the final approval hearing.

Respectfully submitted this the 23rd day of June, 2025.

ROBERTS TATE, LLC

BY: /s/ James L. Roberts, IV

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ATTORNEYS FOR NAMED PLAINTIFF

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ATTORNEYS FOR DEFENDANT

Exhibit "A"

SETTLEMENT AGREEMENT AND RELEASE

WHEREAS, on March 15, 2023, Steven Schreck ("Schreck") filed a putative class action in the Superior Court of Brooks County, Georgia entitled *Steven Schreck v. Brooks County, Georgia, Civil Action No. 23CV00067*, asserting individual and class claims for: (i) refunds under O.C.G.A. § 48-5-380 of fees assessed, charged, and/or collected by Brooks County pursuant to the Brooks County Ordinance Regulating the Assessment of Fees for the Fire Protection Services in Brooks County Resolution 2014-02 (the "Ordinance") on the basis that such fees allegedly constituted an illegal tax; (ii) a declaration that the above referenced fees that Brooks County assessed, charged, and/or collected pursuant to the Ordinance are an illegal tax; (iii) an injunction barring Brooks County from assessing, charging, or collecting such fees in the future; (iv) a refund claim on the basis that such fees were illegally and erroneously levied and collected in violation of the due process and equal protection clauses of the Constitution of the State of Georgia; (v) a claim for attorneys' fees under O.C.G.A. § 13-6-11; and (vi) a claim for prejudgment interest;

WHEREAS, on October 20, 2023, Schreck filed his *Named Plaintiff's First Amended Verified Class Action Complaint*;

WHEREAS, on April 18, 2024, Schreck filed his *Named Plaintiff's Second Amended Verified Class Action Complaint*;

WHEREAS, on October 29, 2024, Schreck filed his *Named Plaintiff's Third Amended Verified Class Action Complaint*;

WHEREAS, Schreck filed motions for class certification;

WHEREAS, the County filed motions to dismiss;

WHEREAS, the motions for class certification and motions to dismiss remain pending;

WHEREAS, the parties have negotiated at arm's length to reach this Settlement Agreement and Release (the "Agreement"), which, if approved by the Court, shall settle and compromise the Claims, and all Settlement Class Members' Released Claims against the Released Parties on the terms set forth herein;

NOW, THEREFORE, the undersigned parties agree to settle the Claims, including the Settlement Class Members' claims, subject to Court approval, on the following terms:

SECTION 1 (DEFINITIONS)

For purposes of this Agreement, the following definitions shall apply:¹

1. "Cash Consideration" or "Fire Fee Refund" means the amount of money each Settlement Class Member shall receive as contemplated in this Agreement.

¹ In the event that the Agreement is not fully and finally approved for any reason, neither Plaintiff, the Settlement Class, Class Counsel, nor the City shall be bound by these definitions or other provisions of this Agreement and neither Plaintiffs, the Settlement Class, Class Counsel, nor the City shall use the definitions contained within this Agreement as evidence in support of any argument or position in any motion, brief, hearing, appeal or otherwise, except for proceedings related to the enforcement of or the defense of this Agreement.

2. "Claim Forms" means the claim forms that Settlement Class Members must properly complete and timely return to the Claims Administrator to be eligible to receive Cash Consideration; the Parties have agreed to the following forms of Claim Forms and shall seek court approval of the same:

- a. "Category 2 Class Member Claim Form" is attached hereto as Exhibit 1;
- b. "Missing Class Member Claim Form" is attached hereto as Exhibit 2;
- c. Alternate Class Member Claim Form is attached hereto as Exhibit 3;
- d. "Class Member Objection Form" is attached hereto as Exhibit 4; and
- e. "Address Update Form" is attached hereto as Exhibit 5 and is to be used for Settlement Class Members changing their mailing address during the Distribution Period.

3. "Claims Administrator" means Terry D. Turner, Jr., of Gentle Turner & Benson, LLC; in the unlikely event that Terry D. Turner, Jr., is not approved by the Court, the "Claims Administrator" is the entity approved by the Court to administer the Notice and claims process contemplated in and by this Agreement.

4. "Class Counsel" refers to James L. Roberts, IV at the law firm of Roberts Tate, LLC.

5. "Consolidated Claims" refers to all the individual and class claims raised in *Named Plaintiff's Verified Class Action Complaint*, *Named Plaintiff's*

Second Amended Verified Class Action Complaint, Named Plaintiff's Second Amended Verified Class Action Complaint, and Named Plaintiff's Third Amended Verified Class Action Complaint, including the Settlement Class Members' claims as well as any claim or cause of action that could have been raised or asserted in the referenced actions.

6. "County" refers to Brooks County, Georgia, members of the Brooks County Commission, the Brooks County Tax Commissioner, Becky P. Rothrock, the Brooks County Board of Tax Assessors, and each of the foregoing's past, present, and/or future employees, attorneys, boards, officials, agents, and representatives, both in their individual and official capacities.

7. "Court" refers to the Superior Court of Brooks County, Georgia presiding over this action.

8. "Court-Awarded Class Counsel Fees, Costs, and Expenses" means Class Counsel's reasonable attorneys' fees, costs, and expenses allocable to the effort, risk, costs and expenses incurred by Class Counsel for the benefit of the Settlement Class in the course of the investigation, prosecution, settlement, and/or administration of all claims and the Consolidated Claims, for which Class Counsel may apply to the Court for payment and/or reimbursement in connection with this Agreement and the Final Approval Order and Judgment, subject to the terms of this Agreement.

9. "Effective Date" means the first date on which all of the following have occurred: (i) the Notice and Claim Form have been distributed, published or otherwise made available to the Settlement Class pursuant to the terms of the Court's Preliminary Approval Order; (ii) the Court has issued a final order and judgment giving final approval to this Agreement and dismissing the Schreck Lawsuit and the Consolidated Claims with prejudice pursuant to the terms of this Settlement, with the Court retaining jurisdiction to enforce and administer the terms of this Settlement, as necessary (the "Final Approval Order and Judgment"); (iii) the time for appeal or review of the Final Approval Order and Judgment has expired without any appeal or review having been taken or, if taken and not dismissed, such Final Approval Order and Judgment have been upheld in all material respects and are no longer subject to appeal or review (at which point the Judgment becomes a "Final Judgment"); and (v) any collateral attack on the material terms of this Agreement or the effectiveness of any material terms of the Court's Preliminary Approval Order or Final Approval Order and Judgment, which attack is filed before the date of the Final Approval Order and Judgment, is dismissed with prejudice and/or resolved in a manner in which this Agreement, the Preliminary Approval Order, and the Final Approval Order and Judgment are upheld in all material respects. For the avoidance of doubt, the term "Judgment" is used only to reflect the fact that this matter has been resolved pursuant to the terms

of this Settlement and not indicate that any liability has been established against the County.

10. "Escrow Account" refers to an escrow account opened and maintained by the Claims Administrator to hold the Total Cash Consideration and from which all fees, costs, expenses and payments contemplated by this Agreement will be funded, including, but not limited to, the costs of Notice and Claims Administration; Service Awards; Court-Awarded Class Counsel Fees, Costs, and Expenses; all Cash Consideration paid to Settlement Class Members; and reversion payment, if any, to the County. The escrow account shall be an interest bearing, FDIC insured account established by the Claims Administrator. The Escrow Account shall have a unique Taxpayer Identifier Number.

11. "Fire Fees" refers to the fees the County assessed Settlement Properties pursuant to the Ordinance.

12. "Maximum Cash Consideration" means the total amount of Fire Fees collected by the County from a Settlement Class Member during the Settlement Class Period, and which amount is the maximum amount of Cash Consideration that a Settlement Class Member is eligible for and may be paid as contemplated in this Agreement.²

13. "Notice" means the forms of notice to Settlement Class Members to

² The County shall not be required to identify or calculate the Maximum Cash Consideration as part of the Notice to Settlement Class Members.

be approved by the Court pursuant to O.C.G.A. § 9-11-23; the Parties have agreed to the forms of Notice attached as **Exhibit 6** (individual notice) and **Exhibit 7** (publication notice) and shall seek the Court's approval for same.

14. "Notice and Administration Costs" means any and all fees, costs, or expenses incurred by the Class Administrator in connection with or relating to administering the terms of this Agreement, including, but not limited to, the fees, costs, and expenses relating to: (i) making available to each Settlement Class Member the Notice and the Claim Form pursuant to the terms of the Court's Preliminary Approval Order; (ii) creating and managing the settlement website; (iii) administering the claims and payment process; (iv) making settlement payments to Settlement Class Members; (v) determining the amount of the reversion (if any) and providing the same to the County; and (vi) filing with the Court the Claim's Administrator's sworn certification that he has discharged all of its responsibilities pursuant to this Agreement and the Court's instructions. In the event that Plaintiff or Class Counsel incurs any fees, costs, or expenses relating to implementing and/or effectuating this Agreement that are not incurred by the Class Administrator, then Plaintiff and Class Counsel must seek reimbursement of those fees, costs, or expenses through their motion for Court-Ordered Class Counsel Fees, Costs, and Expenses.

15. "Ordinance" has the meaning set forth in the Recitals above.

16. "Parties" refers to Plaintiff and the County.

17. "Plaintiff" means Steven Schreck.

18. "Preliminary Approval Order" means the Court's order granting preliminary approval of this Agreement and conditional certification of the Settlement Class.

19. "Released Claims" means any and all actions, claims, demands, rights, suits, debts, and causes of action of whatever kind or nature against the Released Parties, including damages, costs, expenses, penalties, equitable relief, declaratory relief, injunctions, and attorneys' fees, known or unknown, suspected or unsuspected, in law or in equity that arise out of or relate to the factual allegations and claims asserted in this case individually and/or on a class wide basis, including but not limited to all claims arising out of or in any way relating to the Ordinance, the Fire Fee, or any refund claims under O.C.G.A. § 48-5-380. For the avoidance of doubt, the Released Claims include all claims of any kind (including, but not limited to claims for refunds, penalties, or interest) arising out of or in any way relating to Fire Fees assessed, billed, charged, or collected on or before December 31, 2025, regardless of when such fees were paid. This release applies to all such claims, whether asserted individually or on a class-wide basis, and whether such claims are known or unknown, suspected or unsuspected, fixed or contingent, or based on actions, assessments, billings, collections, charges, or

omissions occurring on or before December 31, 2025. This release shall fully and finally resolve all claims, demands, and causes of action relating to Fire Fees assessed, billed, charged, or collected for any period through December 31, 2025, and no claim relating to such fees may be brought at any time in the future. This release does not preclude the right to claim refunds or declaratory or injunctive relief for any Fire Fees that are billed, assessed, or charged after January 1, 2026.

20. "Released Parties" shall refer jointly and severally, individually and collectively, to the County, members of the Brooks County Commission, the Brooks County Tax Commissioner, Becky Rothrock, Brooks County Board of Tax Assessors, and each of the foregoing's past, present, and/or future employees, attorneys, boards, officials, agents, and representatives, both in their individual and official capacities.

21. "Releasing Parties" means, individually and collectively, each and every Plaintiff and Settlement Class Member, including any of his/her/its past, present or future: privies, agents, legal representatives, trustees, heirs, executors, administrators, beneficiaries, estates, companies, spouses, purchasers, and assigns; each person or entity that is a taxpayer or property owner under O.C.G.A. §§ 48-5-380 or 48-1-2 with respect to a Settlement Property or a Fire Fee; each owner or occupant of a Settlement Property; and any one claiming by or through any of the foregoing.

22. "Service Awards" means Service payments to Plaintiff for which Plaintiff and Class Counsel may apply to the Court subject to the terms of this Agreement.

23. "Settlement Class" means all Settlement Class Members consisting of "Category 1 Class Members", "Category 2 Class Members", "Missing Class Members" and "Alternate Class Members".

24. "Settlement Class Period" means the period beginning on January 1, 2018 and ending on the date of the Court's entry of the Final Approval Order and Judgment but does not apply to any billings of Fire Fees that might be made for 2026 or thereafter.

25. "Settlement Class Member" means individuals or entities determined to be entitled to Fire Fee Refunds including:

- a. "Category 1 Class Members" means Settlement Property Owners who paid Fire Fees during the Class Members who continue to own the Settlement Property as of the date of publication by the Administrator of the list of Settlement Property Owners entitled to Fire Fee Refunds and for whom no determination is made thereafter that an Alternate Class Member is entitled to such Fire Fee Refund;
- b. "Category 2 Class Members" means Settlement Property Owners who no longer own the Settlement Property as of the date of publication by

the Administrator of the list of Settlement Property Owners entitled to Fire Fee Refunds; and

- c. “Missing Class Member” means a Settlement Property Owner who paid Fire Fees during the Settlement Class Period but is not included in the list of Settlement Class Members entitled to Fire Fee Refunds published by the Administrator
 - d. “Alternate Class Member” means individuals or entities who made payment of Fire Fees on behalf of a Settlement Property Owner who contend that they are entitled to receive the Fire Fee Refund rather than the Settlement Property Owner
26. "Settlement Property" means a property against which a Fire Fee was assessed pursuant to the Ordinance during the Settlement Class Period.
27. “Settlement Property Owner” means person or entity that owned the Settlement Property during the Settlement Class Period and was billed and responsible for payment of the Fire Fee assessed for any Settlement Property regardless of whether the payment of Fire Fee was tendered or transmitted by another person or entity including but not limited to lessees, mortgage companies or related individuals or entities.
28. "The Schreck Lawsuit" shall refer to *Schreck v. Brooks County, Georgia*, Civil Action No. 23CV00067.

29. "Special Master" shall mean special court appointed counsel will rule on any individual defenses or disputes in the individual refund calculation and administration process. The Special Master's decision shall 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.

30. "Time of Distribution" or "Distribution Period" means the window of time beginning on the Effective Date and ending 90 business days after the publication of the Final Settlement Class Member List following resolution by the Special Master of any claims or objections submitted; it is during this Distribution Period that any Cash Consideration to Settlement Class Members shall be paid by the Claims Administrator from the Escrow Account.

31. "Total Cash Consideration" shall have the meaning in Section 2(A) below.

**SECTION TWO (CONSIDERATION TO THE SETTLEMENT CLASS,
METHOD OF PROVIDING SUCH CONSIDERATION
AND ADMINISTRATION)**

The County agrees to provide the following consideration to Plaintiff, and the Settlement Class:

A. By no later than July 15, 2025, the County agrees to pay One Hundred and Fifty Thousand and no/100 Dollars (\$150,000.00) into the Escrow Account.

By January 15, 2026, the County agrees to pay Two Hundred and Fifty Thousand and no/100 Dollars (\$250,0000) into the Escrow Account. By July 15, 2026, the County agrees to pay Two Hundred and Fifty Thousand and no/100 Dollars (\$250,0000) into the Escrow Account. By January 15, 2027, the County agrees to pay Three Hundred and Fifty Thousand and no/100 Dollars (\$350,0000) into the Escrow Account. These four payments collectively shall constitute the "Total Cash Consideration." Notwithstanding any other provision in this Agreement to the contrary, the County's total monetary obligation under this Agreement, inclusive of all payments for the Total Cash Consideration, Notice and Administration Costs, Court-awarded Class Counsel Fees, Costs, and Expenses, Service Awards, and any other costs, fees or damages including but not limited to Administration or Special Master Fees, shall not exceed One Million Dollars (\$1,000,000.00). The County shall not be responsible for any additional costs, expenses, or payments beyond this amount under any circumstance.

B. The Total Cash Consideration shall be used to fund and pay any and all (i) Notice and Administration Costs; (ii) Service Awards; and (iii) Court-awarded Class Counsel Fees, Costs, and Expenses (combined and inclusive). The remainder of the Total Cash Consideration after deducting Notice and Administration Costs, Service Awards to the Plaintiff, and all Court awarded Class Counsel Fees, Costs, and Expenses shall be the "Net Cash Consideration."

C. The Net Cash Consideration shall be allocated to Settlement Class Members (to be termed each such Settlement Class Member's "Cash Consideration") as follows:

(i) If the sum of all Settlement Class Members' Maximum Cash Consideration exceeds the Net Cash Consideration, each Settlement Class Member shall be paid his or her proportional share of the Net Cash Consideration, which share shall be calculated as follows: (Net Cash Consideration divided by the sum of all Settlement Class Members' Maximum Cash Consideration) multiplied by that Settlement Class Member's Maximum Cash Consideration; or

(ii) If the sum of all Settlement Class Members' Maximum Cash Consideration is less than the Net Cash Consideration, each Settlement Class Member shall be paid his or her Maximum Cash Consideration, and the balance, if any, of the Net Cash Consideration shall revert to the County.

D. The Claims Administrator shall complete the initial identification of proposed Settlement Class Members entitled to refunds and the amount of the individual refunds due (each Settlement Class Member's Cash Consideration) based on Settlement Property Owners within four (4) months of final approval of the Consent Judgment ("Initial Settlement Class Member List"). The Administrator will post the Initial Settlement Class Member List on the Settlement Webpage and provide notice in The Quitman Free Press.

E. The Initial Settlement Class Member List will divide the prospective Settlement Class Members into Category 1 Class Members and Category 2 Class Members. No Claim Form will be required for Category 1 Class Members to be entitled to receive Settlement Class Member's Cash Consideration. Category 2 Class Members shall have 45 days from the posting of the Initial Settlement Class Member List to submit the Category 2 Class Member Claim Form.

F. Any Settlement Property Owner shall have the right to object to the calculation of any individual refund calculations made by the Administrator. Such objection shall be filed with the Special Master as defined below within forty-five (45) days of the Administrator's posting of the Initial Settlement Class Member List.

G. The Settlement Webpage will provide a claim form for potential Missing Class Members and Alternative Class Members (collectively "Claimants") to submit in the event they believe they are entitled to a refund with a time limit of forty-five (45) days from the posting of the Initial Settlement Class Member List on the Settlement Webpage. The Claims Administrator shall review any such claims by Claimants and determine whether they are in fact entitled to any refund in addition to or in lieu of those listed in the Initial Settlement Class Member List, submit his conclusions to the Claimants the Settlement Property Owner, and Defendant who shall have fifteen (15) days to object to the Administrator's

findings. Any such objections shall be heard by the Special Master as defined herein.

H. Finally, the page on the Settlement Webpage will provide a form for any Settlement Class Member to submit an Address Update Form.

I. Upon final conclusion of submission and review of Objections and claims submitted by Claimants including, the Claims Administrator will publish on the Settlement Webpage the Final Settlement Class Member List setting forth each Settlement Class Member's Cash Consideration.

J. Class 2 Class Members, Omitted Class Members and Alternate Class Members must properly complete and timely return a Claim Form to the Claims Administrator to receive any share of the Net Cash Consideration. To properly complete and timely return a Claim Form, Class 2 Class Members, Omitted Class Members and Alternate Class Members must timely comply with all the instructions on and requirements of the Claim Form. A Class 2 Class Members, Omitted Class Members and Alternate Class Members who does not properly and timely complete and return a Claim Form shall not be permitted to obtain, and shall not obtain, any funds from the Net Cash Consideration or any other portion of the Total Cash Consideration. It is the intention of this Agreement that refunds be paid to the Settlement Property Owner unless documented proof is submitted by Alternate Class Member demonstrating that payment was made by the Alternate

Class Member.

K. Subject to Section 2(F) below, Settlement Class Members shall receive their Cash Consideration via check, which shall be sent by the Claims Administrator via first-class U.S. mail to the address of record for Category 1 Class Members; the address provided in the Claim Form for Category 2 Class Members, Missing Class Members and Alternate Class Members or the address set forth in a Change of Address Form. Such checks will reflect that they shall expire within 90 calendar days after their issuance.

L. The Claims Administrator shall distribute via first-class U.S. mail each Settlement Class Member's Cash Consideration during the Distribution Period and, within 30 business days after the expiration of the Time of Distribution, certify to the Court that the Claims Administrator has completed all such distributions and mailings.

M. The County shall cooperate in good faith with Class Counsel and the Claims Administrator to provide the following information regarding potential Settlement Class Members in electronic form in a "Property Spreadsheet" to the extent it is reasonably available, including information available from the offices of the Brooks County Tax Commissioner: name of person/entity billed for each year of Class Period, tax parcel identification number of property to which such bill applied, street address of property to which such bill applied and mailing

address of person/entity to which bill was sent for each year, and amount billed and paid.

N. The County shall not be responsible for verifying the accuracy, completeness, or reliability of any information contained in the Property Spreadsheet or any other data or information provided in connection with this Settlement. The County makes no representations or warranties, express or implied, as to the correctness, accuracy, or completeness of the Property Spreadsheet or any other data or information. The provision of such information is solely for settlement administration purposes and shall not be construed as an admission of liability or responsibility by the County.

O. The County shall not be required to update, supplement, correct, or reconstruct any records that are missing, incomplete, or unavailable in its existing records. The County shall only be required to provide information that is reasonably accessible from the Brooks County Tax Commissioner's Office in the format in which it currently exists, without modification or verification.

P. The County has no responsibility with respect to, and shall in no event have any liability for, the Notice and Claims Administration process, including, without limitation, any mistakes, omissions, or errors and/or related damages in connection with the discharge of the Claims Administrator's or the Special Master's obligations or actions.

Q. Any and all checks returned or uncashed after one hundred and twenty (120) days from the Distribution Period shall be cancelled by the Claims Administrator.

R. Any Net Cash Consideration that is not distributed from the Escrow Account to Settlement Class Members or otherwise remaining in the Escrow Account shall belong to, and revert to, the County and shall be repaid to the County by the Claims Administrator within 240 days from the end of the Distribution Period. Upon such payment, the Claims Administrator shall close the Escrow Account. Interest earned on the Escrow Account shall be applied to the Claims Administrator's fees and expenses.

S. Upon the closure of the Escrow Account, the Claims Administrator shall file the Notice of Completion of Administration with the Court.

T. The Claims Administrator shall make all initial decisions in determining the Settlement Class Members, Claim Forms and Objections. In the event there is a dispute regarding the calculation of a Settlement Class Member's Cash Consideration calculation, Omitted Class Member's claim for Cash Consideration or whether a Settlement Property Owner or Alternate Settlement Class Member is entitled to receive Cash Consideration, the Claims Administrator shall attempt to resolve the dispute. In the event that the Claims Administrator is unable to resolve the dispute, it shall refer the dispute to the Special Master for

resolution.

U. Settlement Class Members shall be bound by this Agreement including all releases contained herein notwithstanding their dispute. Further, any Settlement Class Member who does not submit a timely objection to this Settlement Agreement prior to final approval by the Court shall be deemed to have consented to the Court resolving any dispute arising out of or relating to a claim or Claim Form, including, but not limited to, any disputes involving (i) the proper person or entity to complete a Claim Form; (ii) the person or entity entitled to Cash Consideration under this Agreement; and/or (iii) whether the Claim Form was properly completed or timely submitted. In no event shall the County have any liability or obligations arising out of or relating to a Settlement Class Member's dispute regarding a claim or Claim Form.

V. The County shall have no responsibility, duty, or obligation to ensure that the Claims Administrator of the Special Master properly fulfills its/their duties and/or obligations under this Agreement. The County shall have no liability for any errors, omissions, or inaccuracies in the data, whether clerical, computational, or otherwise. In no event shall the County have any responsibility or liability if a Settlement Class Member or any other person or entity was entitled to receive, and did not receive, some or all of the Cash Consideration he/she/it was entitled to receive under this Agreement. The County will have no liability for any actions or

decisions taken by either the Special Master or the Claims Administrator.

**SECTION THREE (DISMISSAL OF ACTIONS WITH PREJUDICE
AND RELEASE)**

A. Upon the Effective Date, the Schrek Lawsuit and all the Consolidated Claims therein, shall be dismissed with prejudice pursuant to this Settlement, with each party to bear his, her or its own fees, costs, and expenses except as set forth in this Agreement. Notwithstanding such dismissal, the Court shall retain jurisdiction to enforce and administer the Settlement and the Final Approval Order and Judgment.

B. As of the Effective Date and pursuant to the Final Approval Order and Judgment, the Releasing Parties shall be deemed to have fully, finally, and completely released the Released Parties from the Released Claims.

C. The Parties acknowledge that it is possible that unknown losses or claims exist or might exist or that present losses may have been underestimated in amount. As of the Effective Date and pursuant to the Final Approval Order and Judgment, the Releasing Parties are deemed to finally, fully, and forever expressly waive and relinquish any and all provisions, rights, and benefits with respect to the Released Claims.

D. The Releasing Parties are also deemed to acknowledge and understand that they may later discover claims presently unknown or unsuspected,

or facts in addition to or different from those which they now believe to be true with respect to the matters released herein and hereby. Nevertheless, it is the intention of the Releasing Parties to fully, finally, and forever settle and release the Released Claims with the Released Parties that exist hereafter may exist or might have existed.

SECTION FOUR (SETTLEMENT PROCEDURE)

A. Plaintiff shall draft a Joint Motion for Preliminary Approval and all pleadings associated therewith, including, but not limited to, (i) a brief in support of Plaintiff's Motion for Preliminary Approval seeking preliminary certification of the Settlement Class pursuant to O.C.G.A. § 9-11-23(b)(1) and (b)(2) and (ii) a proposed Order granting Plaintiff's Motion for Preliminary Approval, which shall be in the form of Exhibit 8 hereto. Plaintiff shall provide the County with a draft of their Motion for Preliminary Approval before filing and shall provide the County with at least fourteen (14) business days to review and comment on the motion. The Parties shall work together in good faith to attempt to agree upon the language contained within the Motion for Preliminary Approval. Plaintiff shall not state in the Motion for Preliminary Approval, or in any other document, that the County has admitted or conceded liability. Nothing in the Motion for Preliminary Approval shall be inconsistent with any term of this Agreement.

B. The County shall provide the Property Spreadsheet in good form to

the Claims Administrator no later than 30 days from execution of this Agreement.

C. Notice and Claims Administration:

(i) By no later than thirty (30) days after entry of the Preliminary Approval Order (or as otherwise ordered by the Court), the Claims Administrator shall distribute the Notice and Claim Form for each Settlement Property identified in the Property Spreadsheet by first class U.S. Mail.

(ii) By no later than fifteen (15) days after entry of the Preliminary Approval Order (or as otherwise ordered by the Court), the Claims Administrator shall post the Notice and a printable Claim Forms, together with copies of the Complaint, the First Amended Complaint, the Seconded Amended Complaint, the Third Amended Complaint, the Preliminary Approval Order, this Agreement, the Claim Form, and additional claim instructions and information on a single-purpose website dedicated for use by the Settlement Class (the "Settlement Website") and provide a link to such website on the Claims Administrator's home page. Claim Forms may be returned by any Class 2 Class Member, Omitted Class Member or Alternate Class Member by email or U.S. Mail, to the Class Administrator.

(iii) The Parties agree to seek Court approval of the mailed Individual Notice attached hereto as Exhibit 6.

(iv) The Claims Administrator shall also publish the Publication

Notice in a manner approved by the Court. The Parties agree to seek Court approval of the publication notice attached hereto as Exhibit 7. The Parties agree to propose publication of such Notice as follows: An advertisement in The Quitman Free Press. The publication Notice shall first be published within thirty (30) calendar days of the Claims Administrator receiving the Property Spreadsheet (or as otherwise ordered by the Court).

(v) The Claims Administrator shall create and publish on the Settlement Website documents agreed to by the Parties, including but not limited to the Claims Form, instructions for completing the Claims Form, information and instructions for making objections, and FAQs. These documents shall be published on the Settlement Website no later than fifteen (15) days after entry of the Preliminary Approval Order (or as otherwise ordered by the Court).

D. To be eligible to receive any Cash Consideration, Category 2 Class Members, potential Missing Class Members and Alternate Class Members must properly complete the Claim Form and return it to the Claims Administrator in a timely manner. All Claim Forms must be returned no later than within forty-five (45) days of the Administrator's posting of the Initial Settlement Class Member List. (or as otherwise ordered by the Court). Any Category 2 Class Members and potential Missing Class Members and Alternate Class Members who fail to properly complete and timely return the Claim Form shall not be eligible to

receive, and shall not receive, any Cash Consideration, though he/she/it shall still be subject to and governed by the release contained within this Agreement upon entry of the Final Approval Order and Judgment.

E. At or before the final approval hearing, Plaintiff shall move the Court to enter a Final Approval Order and Judgment, which shall (i) finally approve this Agreement and adjudge its terms to be fair, reasonable, adequate, and binding on all Releasing Parties; (ii) dismiss the Schreck Lawsuit with prejudice pursuant to this Settlement, with the Court retaining jurisdiction to enforce and administer the Settlement Agreement and the Final Approval Order and Judgment; (iii) effectuate the releases set forth in this Agreement by enjoining all Releasing Parties from asserting any Released Claims against any Released Parties; (iv) order that all distributions in connection with this Agreement be made as contemplated herein; and (v) require any Releasing Party who appeals the Final Approval Order and Judgment to post an appeal bond in an amount to be specified by the Court.

F. In the event the Effective Date does not occur for any reason, the Parties shall be restored to their respective positions as of the day before this Agreement was signed, as if this Agreement had never been signed. In such instance, this Agreement shall be considered null and void, no term or condition of this Agreement shall be enforceable, and no order entered in connection with this Agreement shall have any force or effect and shall be vacated. None of the

Plaintiff's claims or County's defenses, affirmative or otherwise, shall be deemed waived and/or prejudiced in any respect. Thereafter, the Plaintiff shall be free to pursue any claims available to him, and the County shall be free to assert any claims or defenses available to it.

G. The County agrees that it will not oppose, appeal, or seek review of any Service Award that does not exceed 2.5% of the Total Cash Consideration, i.e. Twenty-Five Thousand and no/100 Dollars (\$25,000.00). The County also agrees that it will not oppose, appeal, or seek review of any Court-awarded Class Counsel Fees that do not exceed 40% of the Total Cash Consideration, i.e. Four Hundred Thousand Dollars and No Cents (\$400,000.00). As stated fully in and subject to Section 2(A), all Notice and Administration Costs, Service Awards, and Court-awarded Class Counsel Fees, Costs, and Expenses shall be paid from the Total Cash Consideration. As stated fully in and subject to Section 2(A), in no event shall the County be required to pay any Notice and Administration Costs, Service Awards, Court-awarded Class Counsel Fees, Costs, and Expenses, or any other costs, fees, or damages, including but not limited to Administration or Special Master Fees using funds other than the Total Cash Consideration deposited in the Escrow Account. The Claims Administrator shall be responsible for providing any Service Awards and Court-awarded Class Counsel Fees, Costs, and Expenses to Plaintiff and Plaintiff's Counsel, respectively, using funds from the Total Cash

Consideration. Service Awards and Court-awarded Class Counsel Fees, Costs and Expenses shall be paid within ten (10) days following the Effective Date.

H. The Parties shall not be responsible to pay any attorneys' fees, costs, or expenses of any person or entity who objects or intervenes.

SECTION FIVE (RELEASES)

A. This Agreement, upon the Effective Date is intended to and shall fully and finally release the Releasing Parties' Released Claims. Each Releasing Party hereby (1) releases the Released Parties from the Released Claims and (2) covenants and agrees that he, she, or it shall not sue or otherwise seek to establish or impose liability against any Released Party based, in whole or in part, on any of the Released Claims. Released Parties do not agree or admit, and nothing in this Agreement establishes, implies, or can be used to suggest, that Plaintiff, the Releasing Parties, or any other persons or entities have any valid claims against the Released Parties.

B. The Releasing Parties covenant that, after the Effective Date of this Agreement, they shall not seek to recover against any of the Released Parties for any of the Released Claims. This covenant applies to all Releasing Parties, even if a Releasing Party does not receive any Cash Consideration because, among other things, he/she/it did not properly complete or timely submit the Claims Form, or for any other reason.

SECTION SIX (OTHER TERMS)

A. The terms and conditions set forth in this Agreement constitute the complete and exclusive statement of the agreement between the Parties and Releasing Parties relating to the subject matter of this Agreement and supersede and cancel all prior oral and written agreements relating to the subject matter of this Agreement, including, but not limited to, any prior memorandum of understanding or term sheet. The Parties and their counsel represent that no representations or warranties have been made to them relating to the subject matter of this Agreement other than the representations and warranties specified in this Agreement.

B. If the date for performance of any act required by or as contemplated in this Agreement falls on a Saturday, Sunday, or Court holiday, that act may be performed on the next business day with the same effect as if it had been performed on the day or within the period of time specified by or as contemplated in this Agreement.

C. The Parties agree to use their respective best efforts to effectuate this Agreement, including cooperating in seeking to secure preliminary approval and, subsequently, final approval of this Agreement pursuant to the schedule set forth in this Agreement and the Court's Preliminary Approval Order, as well as the complete and final termination of the Schreck Lawsuit pursuant to a Final

Approval Order and Judgment as contemplated in this Agreement. The Parties also agree to use their respective best efforts to overcome and/or defeat any collateral attack on this Agreement.

D. This Agreement constitutes an arm's length compromise and settlement of disputed claims, denials, and defenses following extended litigation and mediation. Nothing in connection with this Agreement or the Parties' efforts to achieve Preliminary Approval or Final Approval of this Agreement shall constitute an admission of liability, denial, or defense by any Party or otherwise be used to prejudice the interests of any Party, except in connection with a Party's breach of this Agreement. The County expressly denies any and all claims of wrongdoing and denies any liability to Plaintiff or the Releasing Parties. Plaintiff expressly disputes the County's denials and defenses. All communications of any type by and between the Parties and their counsel in the course and in furtherance of negotiating and effectuating this Agreement shall remain confidential, except in connection with a Party's breach of this Agreement.

E. Any disputes by and between any of the Parties or Releasing Parties relating to the subject matter of this Agreement that are not specifically addressed in the Agreement or otherwise resolved between them shall be submitted to the Court for its resolution. The Court shall retain exclusive and continuing jurisdiction over the Schreck Lawsuit, and this Agreement and shall construe and

enforce this Agreement. The Parties and Releasing Parties irrevocably submit to the exclusive and continuing jurisdiction of this Court for any action or proceeding arising out of this Agreement. For purposes of such action or proceeding, and to the fullest extent that they may effectively do so under applicable law, Plaintiff, Releasing Parties, and the County irrevocably waive and agree not to assert, by way of motion, as a defense, or otherwise, any claim or objection that they are not subject to the jurisdiction (personal or otherwise) of the Court or that the Court is in any way an improper venue or an inconvenient forum. Nothing in this Agreement shall be construed as a submission to jurisdiction for any purpose other than enforcement and implementation of this Agreement. Subject to any applicable appellate rights, the Parties and Releasing Parties agree that the Court's decision shall be binding upon them.

F. This Agreement was arrived at after thorough bargaining and negotiations, with the parties having been represented by their respective attorneys. This Agreement shall be construed as if the parties jointly prepared it, and any uncertainty or ambiguity shall not be construed or interpreted against the party actually preparing it. Any word or term used in the singular shall be deemed to include the plural and vice versa.

G. If any provision of this Agreement is adjudicated to be invalid, illegal or unenforceable, the relevant provision shall be deemed modified to the extent

necessary to make it enforceable.

H. All notices to the Parties or counsel required by this Agreement shall be made in writing and sent by first-class U.S. mail or, where appropriate, by the Court's e-filing and e- service system to the following addresses (or such different addresses as are provided in writing):

If to Plaintiff:

James L. Roberts, IV, Esq.
ROBERTS TATE, LLC
jroberts@robertstate.com
Post Office Box 21828
St. Simons Island, Georgia 31522
(912) 638-5200
(912) 638-5300 – Fax

If to the County:

Bradley J. Watkins, Esquire
Bwatkins@brbcsw.com
Amanda L. Szokoly, Esquire
ASzokoly@brbcsw.com
Paul Scott
pscott@brbcsw.com
BROWN, READDICK, BUMGARTNER,
CARTER, STRICKLAND & WATKINS, LLP
5 Glynn Avenue
Post Office Box 220
Brunswick, GA 31521


I. The undersigned counsel represent that they are fully authorized to enter into and to execute this Agreement between Plaintiff, individually, and on behalf of the Settlement Class, the Releasing Parties, and the County.

IN WITNESS HEREOF the undersigned, being duly authorized, have caused this Agreement to be executed on June 20, 2025 and agree that it shall take effect when executed by each of the undersigned.

PLAINTIFF STEVEN SCHRECK

DocuSigned by:
Steven Schreck
D092F04388A448A...

Date: 6/20/2025


James L. Roberts, IV, Esq., as counsel for the Plaintiff, the Settlement Class Members, and the Releasing Parties


Date: 6/20/2025

**BROOKS COUNTY, GEORGIA, BY AND THROUGH
THE BROOKS COUNTY BOARD OF COMMISSIONERS**



By: CHAIRMAN

Date: 6/18/2025


Bradley J. Watkins, Esq., as counsel for the Defendant

Date: 6/19/2025

Exhibit "1"

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK

Plaintiff,

v.

BROOK COUNTY

Defendant.

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CIVIL ACTION NO. 23-CV-00067

CLAIM FORM FOR CATEGORY 2 CLASS MEMBERS

The Administrator in the above referenced class action Lawsuit has identified you as a Class Member no longer owning the property for which a refund for fire protection fees ("Fire Fees") is due. In order to receive your refund, you are required to complete the attached Claim Form.

You need to follow the directions on the attached Claim Form and mail it to the address indicated on the Claim Form. 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.

Class Member Name _____

Property for which the Refund is Due _____

Amount of Refund _____

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK

Plaintiff,

v.

BROOKS COUNTY

Defendant.

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CIVIL ACTION NO. 23-CV-00067

CLAIM FORM FOR CATEGORY 2 CLASS MEMBERS

You may be entitled to a refund of fire protection fees (“Fire Fees”) paid as a result of a resolution in the above referenced class action (the “Lawsuit”). Additional information can about the Lawsuit 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 [ADMINISTRATOR FILL IN DATE CLAIM FORM MAILED]** to:

**Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244**

See Following Pages for Claim Form.

CLASS MEMBER IDENTIFICATION

Please Type or Print

Name:
Current Address: Street Address: _____ _____ City: _____ State: _____ Zip Code: _____
Address where refund is to be mailed (if different from current address): Street Address: _____ _____ City: _____ State: _____ Zip Code: _____
Area Code and Phone number (day):
Area Code and Phone number (evening):
Email:

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

CERTIFICATION

**I/We certify that I/we formerly owned and paid Fire Fees for the property located at
[ADMINSTRATORS 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 "2"

STEVEN SCHRECK)
)
)
 Plaintiff,) CIVIL ACTION NO. 23-CV-00067
)
 v.)
)
 BROOKS COUNTY)
)
)
 Defendant.)

If you believe that you may be entitled to a refund of fire protection fees (“Fire Fees”) paid as a result of a resolution in the above referenced class action (the “Lawsuit”) but your name is not listed as a Class Member on the Settlement Webpage at: **[FILL IN URL OF COUNTY WEBSITE]** 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.**

Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244

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

PERSONAL IDENTIFICATION

Please Type or Print

Name:
Current Address: Street Address: _____ _____ City: _____ State: _____ Zip Code: _____
Address or Parcel Number for which you believe a refund is owed: Street Address: _____ _____ City: _____ State: _____ Zip Code: _____ Parcel No.: _____
Area Code and Phone number (day):
Area Code and Phone number (evening):
Email:

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

YEARS FOR WHICH YOU BELIEVE YOU ARE ENTITLED TO A REFUND

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

_____.

SUPPORTING DOCUMENTATION

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

CERTIFICATION

I/We certify that I/we currently or formerly own(ed) and paid Fire Fees 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)

Exhibit "3"

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

STEVEN SCHRECK)	
)	
)	
Plaintiff,)	CIVIL ACTION NO. 23-CV-00067
)	
v.)	
)	
BROOKS COUNTY)	
)	
)	
Defendant.)	

CLAIM FORM FOR ALTERNATE CLASS MEMBER

If you are not an owner of property for which a bill for fire protection fees (“Fire Fees”) was issued but paid such Fire Fees on behalf of an owner of property listed in the Initial Settlement Class Member List on the Settlement Webpage at: **[FILL IN URL OF COUNTY WEBSITE]** and wish to assert a claim for such amounts paid you need to complete this Claim Form **within forty-five (45) days from the date of posting of the Individual Settlement Class Member List is posted on the Settlement Webpage.**

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

**Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244**

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

PERSONAL IDENTIFICATION

Please Type or Print

Name:

Current Address:

Street Address: _____

City: _____

State: _____

Zip Code: _____

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

Street Address: _____

City: _____

State: _____

Zip Code: _____

Parcel No.: _____

Area Code and Phone number (day):

Area Code and Phone number (evening):

Email:

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

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 paid Fire Fees for the property located at (fill in address of property for which you believe a refund is due)
on _____ (insert dates paid).

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)

Exhibit "4"

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK)	
)	
)	
Plaintiff,)	CIVIL ACTION NO. 23-CV-00067
)	
v.)	
)	
BROOKS COUNTY)	
)	
)	
Defendant.)	

OBJECTION FORM FOR CLASS MEMBER

If you have an objection to an individual refund amount as shown on either of the Class List posted on the Class Member Webpage at: **[FILL IN URL FOR COUNTY WEBSITE]**, or if you have any disputes about the individual refund calculation and administration process, you must file an objection with the Special Master **within forty-five (45) days from the date the individual refund calculations were posted on the Settlement Webpage**. Use this Objection Form to file an objection using your preferred format.

You will need to mail your objection to both the Administrator and the Special Master at the following addresses:

**Administrator Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244**

**Rita Spalding
Brooks County Class Action Settlement
Special Master
1522 Richmond Street
Brunswick, Georgia 31520**

The Administrator will review your objection and provide their findings to the Special Master. Objections will be considered and ruled upon by the Special Master appointed by the Court. The Special Master's decisions are final and binding.

PERSONAL 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 and print your name at the top of each additional sheet.

OBJECTION TO INDIVIDUAL REFUND AMOUNTS

Please provide your reason for objecting to the individual refund amount shown on the Class List, including the specific tax years to which you are objecting and what you believe the correct refund amount should be:

SUPPORTING DOCUMENTATION

You may attach to this Objection Form any documentation that you believe supports your objection to the individual refund amount shown on the Class List. Make sure each page of such documentation is clearly labeled with your name.

CERTIFICATION

I/We certify that I/We currently or formerly owned(ed), reside(ed) and paid fire protection fees (“Fire Fees”) 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 penalty of perjury that the foregoing information contained herein and documents attached hereto, if any, are true, correct and complete to the best of my/our knowledge, information and belief, and that this Objection 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 "5"

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK

Plaintiff,

v.

BROOKS COUNTY

Defendant.

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CIVIL ACTION NO. 23-CV-00067

ADDRESS UPDATE FOR CLASS MEMBER

If you are a Class Member in the above referenced class action matter and need to update your address, use this form.

Mail completed form to:

**Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244**

See Following Pages for Address Form.

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: _____

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.

I/We certify that I/we currently or formerly own(ed) and paid Fire Fees 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)

Exhibit "6"

NOTICE OF PROPOSED CLASS ACTION SETTLEMENT

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

Steven Schreck v. Brooks County, Georgia

If you own or owned property in Brooks County, Georgia and were assessed and paid fire protection fees (“Fire Fees”) for 2018, 2019, 2020, 2021, 2022, 2023, 2024, or 2025, you may be a Class Member.

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

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

Class Counsel at:

(912) 638-5200

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

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

WHAT THIS NOTICE CONTAINS

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Basic Information

1. What is the purpose of this Notice?

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

The class action lawsuit is pending in the Superior Court of Brooks County, Georgia, known as *Steven Schreck v. Brooks County, Georgia* (the “Lawsuit”).

2. The Plaintiff’s allegations and contentions in this Lawsuit.

This Lawsuit alleges that Defendant Brooks County (the “Defendant” or the “County”) levied and collected an illegal tax in the form of Fire Fees from 2018 to 2025.

The Plaintiff further contends the following:

The Fire Fee is based on the payer’s ability to pay. That is, the payer’s ownership of real property.

The Fire Fee is mandatory for all property owners in the County. The mandatory nature of the Fire Fee is evidenced by the fact that it is included on all tax bills.

The Fire Fee is a mechanism the County is using to raise general revenue for fire protection services rather than a charge for a particular service. According to the Brooks County Ordinance Regulating the Assessment of Fees for the Fire Protection Service in Brook County (the “Fire Fee Ordinance”), the Fire Fee “will allow for the hiring of personnel, purchase of fire suppression equipment, the distribution of the water and the provision of hydrants...; to provide funds necessary for the maintenance of the Fire Protection System; [and] to provide funds for the enforcement of” the Fire Fee Ordinance. This is evidence that the Fire Fee is a tax.

The Fire Fee is assessed by the County without regard to direct benefits that may inure to the Subject Property or to Named Plaintiff or to the prospective class members or to the properties of the prospective class members.

The Fire Fee is not assessed in a manner whereby the payment is based upon the Subject Property’s contribution or the contribution of the prospective class member’s property to the problem. That is, a property owner may pay the Fire Fee year after year and never utilize the fire protection services.

The payer of the Fire Fee receives no particularized or enhanced service different from the nonpayer despite having paid the Fire Fee. The fire protection services funded through the payment of the Fire Fee benefit the general public in precisely the same manner that the services benefit the payer of the Fire Fee.

The Fire Fee is not calculated in a manner whereby Named Plaintiff or the prospective class members are reasonably paying for services rendered or to be rendered.

Therefore, Named Plaintiff contends that the Fire Fee is an illegal tax to fund core governmental functions, i.e., fire fighting services and firefighting operations. Defendant Brooks County denies that such Fire Fees constitute unlawful taxes.

Under the Georgia Constitution and Georgia law, taxation of property is required to be ad valorem. That is, property must be assessed based upon the value of the property not based upon a rate for the square footage of all Structures with a minimum and maximum amount charged based on the type of Structure. See Hutchins, et la. v. Howard, et al., 211 Ga. 830, 89 S.E. 2d 183, 186 (1955) (“Taxation on all real and tangible personal property subject to be taxed is required to be ad valorem – that is, according to value, and the requirement in the Constitution that the rule of taxation shall be uniform, means that all kinds of property of the same class not absolutely exempt must be taxed alike, by the same standard of valuation, equally with other taxable property of the same class, and coextensively with the territory to which it applies; meaning the territory from which the given tax, as a whole, is to be drawn.”).

Rather than assessing the Fire Fee based on the value of property, the County assesses the Fire Fee in the form of a flat fee. Therefore, the Fire Fee is an illegal tax not authorized by the Georgia Constitution or by Georgia law and Named Plaintiff and the prospective class members are entitled to refunds for the illegally assessed and collected taxes under O.C.G.A. § 48-5-380 (the “Refund Statute”).

Named Plaintiff filed this Lawsuit on behalf of itself and all taxpayers similarly situated who own or owned parcels in Brooks County and were assessed and paid Fire Fees for 2018, 2019, 2020, 2021, 2022, 2023, 2024, or 2025.

As noted in the heading of this section, this section of the Notice contains Plaintiff’s allegations and contentions. The County disputes Plaintiff’s contentions and allegations, denies that the Fire Fee constitutes an illegal tax, does not admit any liability or wrongdoing, and agreed to this settlement solely to avoid the cost and uncertainty of continued litigation.

3. Why is this Lawsuit a class action?

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

4. Why is there a Settlement?

The Court has not decided in favor of Named Plaintiff or Brooks County. Instead, both sides have agreed to a Settlement. By agreeing to the Settlement, the Parties avoid the costs and uncertainty of a trial and related appeals and Class Members receive the benefits described in this Notice. The “Class Representative” 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. Brooks County denies all liability and wrongdoing and does not admit that the Fire Fees were unlawful. This Settlement is a compromise and does not constitute a judgment against

the County.

Who is in the Settlement?

5. Am I part of the Class?

You are a member of the Class if you are or were an owner of a property in Brooks County and were assessed and paid Fire Fees for 2018, 2019, 2020, 2021, 2022, 2023, 2024 or 2025 (the “Class Period”) or if you paid Fire Fees on someone else’s behalf during the Class Period.

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

After the Administrator calculates the individual refunds for the Class Members, the Class Members’ names who are determined to be entitled to refunds along with the refund each will receive will be posted on the Settlement Webpage on Brooks County’s website as described in Question No. 25. You can visit the Settlement Webpage on the Brooks County’s website (***FILL IN URL OF SETTLEMENT WEBPAGE***) 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, Brooks County has agreed to create an Total Cash Consideration in the amount of \$1,000,000.00 (the “Total Cash Consideration”).

If the Court finally approves this Settlement and if you are entitled to a refund for Fire Fees paid for any of the years 2018, 2019, 2020, 2021, 2022, 2023, 2024, or 2025 you will receive a refund calculated as explained in Question No. 11.

The money in the Total Cash Consideration will only be distributed if the Court finally approves this Settlement.

8. How do I receive my refund?

Following the Final Approval of the Settlement Agreement settling this Lawsuit (described in Question No. 20), the Administrator will calculate the individual refund amounts. After the Administrator calculates 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 Brooks County’s website along with information about how a Class Member can object to individual refund amounts. As deemed appropriate by the Court appointed Administrator, updates as to timing of the individual Class Member refund calculation and payment will also be posted on the Settlement Webpage on Brooks 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 still owning the property for which a refund is determined to be owed.

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

Missing Class Members: Class Members who are not listed on the Settlement Webpage but believe they are entitled to a refund based on payment of Fire Fees.

Alternate Class Members: Individuals or entities who paid Fire Fees on behalf of a property owner during the Class Period.

If you are a Category 1 Class Member the refund will be mailed without the need for you to take any action. (See Question No. 14 for more information). If you are a Category 2 Class Member you will be sent a Claim Form at what is believed to be your current mailing address or you can be obtain the Claim Form from the Settlement Webpage on Brooks County's Website. If you receive a Claim Form or are listed as a Category 2 Class Member, you will need to follow the directions on the Claim Form, certifying that you are the same taxpayer for which the refund has been calculated. You will have forty five (45) days to return the Claim Form. (See Question No. 14 for more information).

If you are a Missing Class Member or an Alternate Class Member, you must obtain and submit a Claim Form from the Settlement Webpage on Brooks County's website. The Claim Form will require you to certify that you paid Fire Fees during the Class Period and provide documentation supporting your refund eligibility. You will have forty five (45) days to complete and return the Claim Form. The Administrator will review your submission, and if eligible, your refund will be processed as described in Question No. 14.

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

Certain Class Members are required to submit a Claim Form to receive a refund. These include:

- Category 2 Class Members (Class Members who no longer own the property for which the refund is determined to be owed);
- Missing Class Members (those not listed but who believe they are entitled to a refund); and
- Alternate Class Members (those who paid Fire Fees on behalf of someone else).

. If you fall into one of these categories and 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 Settlement Agreement settling this Lawsuit (described in Question No. 20), the Administrator will calculate the individual refund amounts and post the Class Members and the refunds each will receive on the Settlement Webpage on Brooks County's website. There will be a Claim Form on that webpage for any taxpayer not identified as a Class Member by the Administrator ("Missing Class Member") to download, complete and submit according to the directions provided. Additionally, there will be a Claim Form for those who paid Fire Fees but do not own the property for which the Fire Fees were paid who believe they are entitled to receive a refund ("Alternate Class Member") to download, complete and submit according to the directions provided. **IF YOU ARE A MISSING CLASS MEMBER OR ALTERNATE CLASS MEMBER YOU MUST TIMELY COMPLETE AND RETURN THE CLAIM FORM IN ORDER TO BE ELIGIBLE FOR A REFUND.** The Administrator will review the claim and notify the taxpayer of their findings. The taxpayer will have fifteen (15) days to object to the Administrator's findings. Objections will be heard by a Special Master. The Special Master's findings will be final and binding.

11. How are the refunds calculated?

Following Final Approval of the Settlement Agreement, the Administrator is directed to identify the Classes and Class Members and determine the refunds owed.

"Class Member" or "Class Members" means a member or members of the Classes.

The Administrator will identify the Class Members who are entitled to refunds as follows:

The Administrator shall be given full access to the records of and full cooperation by Defendant's departments including, but not limited to, Information Technology, the Board of Assessor's Office and Tax Commissioner's Office in order to identify Class Members, confirm the identity of Class Members, obtain missing information for taxpayers who paid the Fire Fee in order to determine whether they are Class Members and to calculate the individual refunds owed to Class Members.

The resulting calculation shall be the refund to each Class Member (the "Calculated Refund"). It is estimated that the Total Cash Consideration will provide sufficient funding to provide refunds of 20-50% of the Fire Fees paid by each Class Member during the Class Period.

The identification of Class Members entitled to refunds and the amount of the individual refunds due to such Class Members is to be completed within nine (9) months of the entry of the Final Order after the Final Approval Hearing described in Question No. 20.

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 Administrator 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 Brooks County and other persons (“Defendant Releasees”) as to all claims arising out of any and all claims for payment of taxes related to or arising out of the assessment of the Fire Fees as alleged in the Lawsuit from 2018 to 2025 whether in law or equity (the “Released Plaintiff and Class Member Claims”).

The full text of the Release is set forth in Question No. 26. Additionally, a copy of the Settlement Agreement can be found on the Settlement Webpage on Brooks 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 _____, the Court will hold a hearing to decide whether to approve the Settlement. If the Court approves the Settlement, the Claims Administrator 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 Claims Administrator will endeavor to complete the individual Settlement Class Member refund calculations within nine (9) months of the entry of the Final Order after the Final Approval Hearing described in Question No. 20.

The Total Cash Consideration shall be paid to a Qualified Settlement Fund under Section 468B of the Internal Revenue Code to be identified and established prior to and to be specified in the Final Order (the “Schreck QSF”) to carry out the payment of refunds to individual Class Members. The Final Order will appoint an administrator of the Schreck QSF (the “Schreck QSF Administrator”).

Within thirty (30) days of the later of the expiration of the period for objecting to individual refund amounts or a final ruling by the Special Master on any individual refund calculation, the Administrator shall identify to the Schreck QSF Administrator the amount of refund due each taxpayer and the address to which the refund is to be mailed the Category 1 Class Members. The Schreck QSF Administrator shall issue refund checks from available funds in the Total Cash Consideration to the Category 1 Class Members within thirty (30) days of receipt of such notice. Within thirty (30) days following the expiration of the period to submit Claims Forms, the

Administrator shall identify to the Schreck QSF Administrator Category 2 Class Members, Missing Class Members, and Alternate Class Members who have properly filled out and returned claim forms, the amount of refund due each taxpayer and the address to which the refund is to be mailed. Refunds for Missing Class Members and Alternate Class Members will be issued on the same timetable as for Category 2 Class Members, subject to confirmation by the Administrator and any final rulings by the Special Master.

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

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

The Lawyers Representing You

15. Do I have a lawyer in this Lawsuit?

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

16. Should I get my own lawyer?

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

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

Class Counsel has not received any fees for the lawyer and professional time they have devoted to this Lawsuit, nor have they received any reimbursement for any of the out-of-pocket expenses incurred. For work done through the final approval of this Settlement, Class Counsel will apply to the Court for an award of attorneys' fees not to exceed 40% of the Total Cash Consideration plus documented out of pocket expenses incurred from the Total Cash Consideration (the "Fee Petition"). Brooks County takes no position on the Fee Petition, will not oppose the Fee Petition and intends to defer such decision to the judgment and discretion of the Court.

In addition, Class Counsel will ask the Court to award to the Named Plaintiff, Steven Schreck, a class service payment from the Total Cash Consideration in recognition of his efforts on behalf of the Class (the "Class Service Petition"). Named Plaintiff was prepared to appear and testify at trial on behalf of the Class. Brooks County takes no position on the Class Service Petition, will not oppose the Class Service Petition and intends to defer such decision to the judgment and discretion of the Court.

The amounts to be awarded as attorney's fees, expenses and Named Plaintiff's service

award 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.

A copy of the Fee Petition and the Class Service Petition will be posted on the Settlement Webpage on Brooks County's website the same day that it is filed with the Court.

Supporting or Objecting to the Settlement

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

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

In order for the Court to consider your written comments or objections, all objections to the Settlement Agreement settling this Lawsuit or to the Fee Petition or the Class Service Petition must be mailed to the Clerk of Court, Plaintiff's Counsel and Defendant's Counsel. For an objection to be considered by the Court, the objection must be postmarked on or before and sent to the Court, Class Counsel and Counsel for Defendant at the following addresses:

Court	Clerk of the Superior Court of Brooks County 1 Screven Street, Suite 6 Quitman, Georgia 31643
Class Counsel	James L. Roberts, IV, Esquire Roberts Tate, LLC Post Office Box 21828 St. Simons Island, Georgia 31522
Counsel for Defendant	Bradley J. Watkins, Esquire Brown, Readdick, Bumgartner, Carter, Strickland & Watkins Post Office Box 220 Brunswick, Georgia 31521

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

- a. The name of the Lawsuit;

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

The filing of an objection may allow Class Counsel or Counsel for Brooks 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 Brooks County's website (**INSERT URL OF SETTLEMENT WEBPAGE**) 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 __:00 __.m. on _____ at the Brooks County Courthouse. After the Final Approval Hearing the Court will decide whether to finally certify the Settlement Class and whether to approve the Settlement. The Court may also decide how much to pay Class Counsel and whether to award a class service payment to Named Plaintiff. Additionally, if no objections are filed, the Court may elect to conduct the hearing telephonically or virtually without further notice to the Class. 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 to finally certify the Settlement Classes and 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 Settlement Agreement settling this Lawsuit to the Court. You or your own lawyer are welcome to attend at your expense, but you are not required to do so. If you make an objection, you do not have to come to Court to talk about it. As long as you mailed or otherwise submitted your written objection according to the instructions (including the deadlines) in Question No. 18, including all of the information required, the Court will consider it.

23. May I speak at the hearing?

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

If you wish to present evidence at the Final Approval Hearing you must identify any witnesses you may call to testify and any exhibits you intend to introduce as evidence at the Final Approval Hearing in your written objection (see Question No. 18).

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 Brooks County's website at **FILL IN URL OF SETTLEMENT WEBPAGE** where you can find claim forms, information on the Lawsuit and the Settlement, and documents such as the Complaint and the Settlement Agreement.

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

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

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

Full Text of the Settlement

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

A. Released Claims by Named Plaintiff and Class Members

The following is the full text of the Release set forth in the Settlement Agreement. All capitalized terms used in this Section 26 have the same meanings as those defined in the Settlement Agreement: A. Upon the Effective Date, the Schrek Lawsuit and all the Consolidated Claims therein, shall be dismissed with prejudice pursuant to this Settlement, with each party to bear his, her or its own fees, costs, and expenses except as set forth in this Agreement. Notwithstanding such dismissal, the Court shall retain jurisdiction to enforce and administer the Settlement and the Final Approval Order and Judgment.

B. As of the Effective Date and pursuant to the Final Approval Order and Judgment, the Releasing Parties shall be deemed to have fully, finally, and completely released the Released Parties from the Released Claims.

C. The Parties acknowledge that it is possible that unknown losses or claims exist or might exist or that present losses may have been underestimated in amount. As of the Effective Date and pursuant to the Final Approval Order and Judgment, the Releasing Parties are deemed to finally, fully, and forever expressly waive and relinquish any and all provisions, rights, and benefits with respect to the released Claims.

D. The Releasing Parties are also deemed to acknowledge and understand that they may

later discover claims presently unknown or unsuspected, or facts in addition to or different from those which they now believe to be true with respect to the matters released herein and hereby. Nevertheless, it is the intention of the Releasing Parties to fully, finally, and forever settle and release the Released Claims with the Released Parties that exist hereafter may exist or might have existed.

E. This Agreement, upon the Effective Date is intended to and shall fully and finally release the Releasing Parties' Released Claims. Each Releasing Party hereby (1) releases the Released Parties from the Released Claims and (2) covenants and agrees that he, she, or it shall not sue or otherwise seek to establish or impose liability against any Released Party based, in whole or in part, on any of the Released Claims. Released Parties do not agree or admit, and nothing in this Agreement establishes, implies, or can be used to suggest, that Plaintiff, the Releasing Parties, or any other persons or entities have any valid claims against the Released Parties.

F. The Releasing Parties covenant that, after the Effective Date of this Agreement, they shall not seek to recover against any of the Released Parties for any of the Released Claims. This covenant applies to all Releasing Parties, even if a Releasing Party does not receive any Cash Consideration because, among other things, he/she/it did not properly complete or timely submit the Claims Form, or for any other reason.

B. Effect of Failure to Grant Final Approval

In the event that the Court fails to enter an Order granting Final Approval to this Settlement Agreement, the Lawsuit shall resume, this Settlement Agreement and any Order granted pursuant to this Settlement Agreement, 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 Settlement Agreement had never been entered into unless either: (1) Named Plaintiff and Defendant agree in writing to a modification of the Settlement Agreement and obtain approval of the Amended Settlement Agreement with such agreed to modification, or (2) Named Plaintiff and Defendant successfully obtain reversal of the decision denying entry of the Order granting Final Approval to this Settlement Agreement after reconsideration or appellate review. In the event that the Court fails to enter an Order granting Final Approval of this Settlement Agreement, the terms of this Settlement Agreement shall not be admissible for any purposes in this action or any other action against County's regarding Fire Fees.

C. Continuing Jurisdiction

The Court shall retain jurisdiction over the interpretation and implementation of this Settlement Agreement, as well as any matters arising out of, or related to, the interpretation or implementation of this Settlement Agreement.

Exhibit "7"

Steven Schreck v. Brooks County

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

TO: BROOKS COUNTY PROPERTY OWNERS WHO OWN OR OWNED PROPERTY AND WERE ASSESSED AND PAID FIRE PROTECTION FEES (“FIRE FEES”) FOR 2018, 2019, 2020, 2021, 2022, 2023, 2024 OR 2025, OR IF YOU PAID FIRE FEES ON SOMEONE ELSE’S BEHALF DURING THAT SAME PERIOD.

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

A Settlement has been preliminarily approved by the Superior Court of Brooks County, Georgia in the class action lawsuit (the “Lawsuit”) listed above. If the Settlement is approved by the Court at or after the Fairness Hearing described below, the Total Cash Consideration of \$1,000,000.00 will be deposited into the Escrow Account (the “Total Cash Consideration”). Individual Class Member refunds will be calculated pursuant to the terms of the proposed settlement agreement (“Settlement Agreement”).

You are a member of the Class if you are or were an owner of property in Brooks County and were assessed and paid Fire Fees for 2018, 2019, 2020, 2021, 2022, 2023, 2024, or 2025.

A Final Approval Hearing will be held on _____ at _____ .m. in Courtroom _____ at the Brooks County Courthouse to determine among other things: (1) whether to finally certify the Settlement Classes; (2) whether the proposed Settlement should be granted final approval; (3) whether Class Counsel’s request for an award of attorneys’ fees, expenses and service award to Class Representative should be approved; (4) whether the Lawsuit and the Class Members’ claims against Brooks County should be dismissed; and (5) whether final judgment should be entered. If no objections are filed, the Court may elect to hold the hearing telephonically or virtually.

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 Settlement Agreement.

You do not have the right to exclude yourself from the Settlement in this Lawsuit, but you do have the right to object in writing. Any objection by a Class Member must postmarked on or before _____ **and must comply with the requirements stated in the Settlement Agreement, Section F which can be found at [INSERT URL TO SETTLEMENT WEBSITE].**

After the Settlement has been approved by the Court, if you still own the property for which a refund is determined to be owed, you will not be required to do anything to receive your refund. If you no longer own the property for which a refund is determined to be owed, after the Settlement has been approved by the Court, you will receive a Claim Form. The Claim Form will be sent to your current address or your last known address. If you receive a Claim Form you will need to complete and return it as instructed on the Claim Form in order to receive the refund.

If you are a member of the Class and have not yet received the Full Notice of this Settlement, or if you want more information regarding anything in the Publication Notice, you may obtain such information by visiting [INSERT URL TO THE SETTLEMENT WEBSITE], 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 "8"

STEVEN SCHRECK)
)
)
 Plaintiff,) CIVIL ACTION NO. 23-CV-00067
)
 v.)
)
 BROOKS COUNTY)
)
)
 Defendant.)

WHEREAS, Plaintiff Steven Schreck (the “Named Plaintiff”), individually and on behalf of all persons similarly situated and Defendant Brooks County (the “County” or the “Defendant”) have agreed to a settlement of the above referenced matter (the “Lawsuit”); and

WHEREAS, this matter is before the Court on the Joint Motion and Supporting Memorandum of Law for Preliminary Approval of Class Action Settlement, Preliminary Certification of Settlement Class, Approval of Notice Program and to Schedule of Final Approval Hearing (the “Joint Motion”) pursuant to O.C.G.A. § 9-11-23(e) in which the Court has been asked (1) to give preliminary approval to the proposed Settlement Agreement (the “Settlement Agreement”) entered into by Named Plaintiff and Defendant, through counsel, which, together with any exhibits thereto, sets forth the terms and conditions of the proposed resolution of this Lawsuit, and to authorize certain activities pursuant to the Settlement Agreement and O.C.G.A. § 9-11-23 and (2) to provisionally certify the settlement Class;

WHEREAS, the Court having considered the entire record of this Lawsuit, including the filing in support of preliminary approval, the Settlement Agreement and any exhibits thereto, and the arguments and representations of counsel, and good cause appearing in the record,

IT IS ORDERED AND ADJUDGED as follows:

1. The Court has jurisdiction over the subject matter and parties.
2. Unless otherwise specified herein, all capitalized terms used in this Order shall have the meanings ascribed to them in the Settlement Agreement, which is incorporated herein by reference.
3. Venue is proper.

**Provisional Class Certification
And
Appointment of Class Representative and Class Counsel**

4. In deciding whether to provisionally certify a settlement, a court must consider the same factors that it would consider in connection with a proposed litigation class – i.e., all O.C.G.A. §9-11-23(a) factors and at least one of the requirements under O.C.G.A. §9-11-23(b) must be satisfied – except that the court need not consider the manageability of a potential trial, since the settlement if approved, would obviate the need for a trial. See Amchem Products, Inc. v. Windsor, 521 U.S. 591, 620 (1997).

5. The Court finds, for settlement purposes only, that the O.C.G.A. §9-11-23 factors are present and thus certification of the proposed settlement class is appropriate. The Court, therefore, provisionally certifies the Settlement Class, which consists of all individuals or entities who paid Fire Fees during the Settlement Class Period, as defined in the Settlement Agreement. The Settlement Class includes Category 1 Class Members,

Category 2 Class Members, Missing Class Members, and Alternate Class Members, as those terms are defined in the Settlement Agreement.

6. The Court specifically determines that, for settlement purposes, the proposed Settlement Class meets all the requirements of O.C.G.A. §9-11-23(a) and O.C.G.A. §9-11-23(b)(1), and O.C.G.A. §9-11-23(b)(2) namely that the Settlement Class is so numerous that joinder of all members is impractical; that there are common issues of law and fact; that the claims of the class representative are typical of absent class members; that the class representative will fairly and adequately protect the interests of the Settlement Class, as they have no interests antagonistic to or in conflict with the Settlement Class and have retained experienced and competent counsel to prosecute this Lawsuit; that the prosecution of separate actions by or against individual class members would create a risk of inconsistent or varying adjudications with respect to individual class members which would establish incompatible standards of conduct for the party opposing the class or adjudications with respect to individual class members which would as a practical matter be dispositive of the interests of the other members not parties to the adjudications or substantially impair or impede their ability to protect their interests; that Defendant opposing class members has acted or refused to act on grounds generally applicable to each class member, thereby making appropriate final injunctive relief or corresponding declaratory relief with respect to members of the Class.¹

¹ Additionally, while the Court has elected to only certify the Class under O.C.G.A. § 9-11-23(b)(1) and O.C.G.A. § 9-11-23(b)(2), the Court also expressly finds that: (1) certification under O.C.G.A. § 9-11-23(b)(3) would be appropriate as the questions of law or fact common to the members of the class predominate over questions affecting only individual members, satisfying the requirements of O.C.G.A. § 9-11-23(b)(3) and (2) a class action is superior to other methods available for the fair and efficient adjudication of this controversy satisfying the requirements of O.C.G.A. § 9-11-23(b)(3).

7. The Court appoints Named Plaintiff Steven Schreck as class representative.

8. The Court appoints Roberts Tate, LLC as Class Counsel. The Court finds that Class Counsel is experienced and will adequately protect the interests of the Settlement Class.

9. The Court appoints Terry D. Turner, Jr. of Gentle Turner & Benson, LLC, 501 Riverchase Parkway East, Suite 100, Hoover, Alabama 35244 as Claims Administrator to complete the Notice Program set forth herein.

Preliminary Approval of the Settlement

10. The Court does hereby preliminarily approve the Settlement Agreement finding it to be fair, reasonable and adequate, subject to further consideration at the Final Approval Hearing described below.

11. The Settlement Agreement includes a sufficient release of claims by the Releasing Parties against the Released Parties. The Settlement Agreement establishes a process for the identification of Settlement Class Members and the calculation of individual refunds and a methodology for the refund payment process. The Court preliminarily approves the process for the identification of Settlement Class Members and the calculation of individual refunds set forth in the Settlement Agreement. The Court also preliminarily approves the methodology for the refund payment process set forth in the Settlement Agreement.

Final Approval Hearing

12. The Court directs that a final approval hearing (the “Final Approval Hearing”) be held in the Brooks County Courthouse at _____ on _____ to rule: (i) whether the proposed Settlement Class should be finally

certified for settlement purposes pursuant to O.C.G.A. §9-11-23(e); (ii) whether the Settlement set forth in the Settlement Agreement should be finally approved as fair, reasonable, adequate and in the best interest of the Settlement Class; (iii) whether the Settlement Agreement should be entered dismissing the Lawsuit against Defendant; (iv) whether Class Counsel's application for attorney's fees and expenses (the "Fee Petition") should be approved; (v) whether Class Representative's Service Award should be approved (the "Class Service Petition"); and (vi) on such other matters as may be appropriate in the implementation of this Settlement. The Court may adjourn the Final Approval Hearing or modify any of the dates set forth herein without further notice to the Class. Additionally, in the event that no objections are filed, the Court may elect to conduct the hearing telephonically or virtually

13. All papers of the Parties in support or opposition of the final approval of the Settlement Agreement 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.

Approval of Notice and Notice Program

14. The Court orders that the notice of the Settlement Agreement 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 Administrator shall cause to be mailed by first class mail, within thirty (30) days of entry of this Order, to all Settlement Class Members to their last known addresses as appearing on the records maintained by the County, a copy of the notice (the "Full Notice") substantially in the form attached hereto as Exhibit "A";

- b. The Administrator will within fifteen (15) days of entry of this Order post all Exhibits to this Motion together with copies of the Complaint, Second Amended Complaint, Third Amended Complaint and Preliminary Approval Order, this Agreement, and additional claim instructions and information on a single-purpose website dedicated to use by the Settlement Class (the “Settlement Website”). The URL to the Settlement Webpage will be included in the Full Notice to each Settlement Class Members as well as in the Publication Notice in The Quitman Free Press; and
- c. The Administrator shall cause, as soon as practicable after entry of this Order, a notice to be placed in The Quitman Free Press (the “Publication Notice”) substantially in the form attached hereto as Exhibit “B”.

15. 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 12 above: (i) constitutes the best notice practicable under the circumstances; (ii) is reasonably calculated, under the circumstances, to apprise the Settlement Class Members of the Settlement Agreement resolving this Lawsuit, the effect of the Settlement Agreement (including the claims released), the right to object to any aspect of the Settlement Agreement or 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 Settlement Agreement; and

- c. Satisfies the requirements of O.C.G.A. § 9-11-23, including due process and all other applicable law and rules.

Claim Forms and Forms to be Used in the Administration of the Settlement

16. The Court approves the form, content and use of the Claim Form for Category 2 Class Members attached hereto as Exhibit “C” for use by Class Members who no longer own property for which a refund is determined to be owed.

17. The Court approves the form, content and use of the Claim Form for Alternate Class Members attached hereto as Exhibit “D” who paid Fire Fees on property that they do not own and believe they are entitled to a refund of such amounts paid.

18. The Court approves the form, content and use of the Claim Form for Missing Class Member attached hereto as Exhibit “E” for use by taxpayers who believe that they are entitled to a refund but are not listed as a Class Member.

19. The Court approves the form, content and use of the Objection Form to Class Member attached hereto as Exhibit “F” for use by Settlement Class Members to object to the individual refund calculations.

20. The Court approve the form, content and use of the Address Update Form attached hereto as Exhibit “G” for use by Settlement Class Members to update their addresses.

21. The Court approves the form, content and use of the Notice of Completion attached hereto as Exhibit “H” for use by the Qualified Settlement Fund Administrator upon completion of the administration of the Settlement.

Objections by Settlement Class Members

22. The Court orders that Settlement Class Members may serve written objections to the Settlement Agreement or the Fee Petition or the Class Service Petition. Settlement 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 Settlement Agreement should not be approved as fair, reasonable and adequate, or why a Final Order and Settlement Agreement should not be entered thereon or why attorneys' fees, expenses and class service payment should not be awarded as requested; **provided however**, no Settlement Class Member shall be heard or entitled to contest the approval of the terms and conditions of the Settlement Agreement, or if approved, the Final Order and Settlement Agreement to be entered thereon approving same, or the attorneys' fees, expenses and class service payment, unless the person or entity has hand delivered or mailed a written objection postmarked at least ten (10) days prior to the Final Approval Hearing to the following three (3) addresses:

Court	Clerk of the Superior Court of Brooks County 1 Screven Street, Suite 6 Quitman, Georgia 31643
Class Counsel	James L. Roberts, IV, Esquire ROBERTS TATE, LLC Post Office Box 21828 St. Simons Island, Georgia 31522
Counsel for Defendant	Bradley J. Watkins, Esquire Brown, Readdick, Bumgartner, Carter, Strickland & Watkins Post Office Box 220 Brunswick, Georgia 31521

Additionally, no Settlement Class Member shall be heard or entitled to contest the approval of the terms and conditions of the Settlement Agreement, or if approved, the Final Order and

Settlement Agreement to be entered thereon approving same, or the attorneys' fees, expenses and class service payment, unless the person or entity complies with the following requirements:

The objection must also set forth:

- a. The name of the Lawsuit;
- b. The objector's full name, address and telephone number;
- c. An explanation of the basis upon which the objector claims to be a Settlement 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 Settlement Agreement or to Fee Petition and Class Service Petition;
- 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).

23. Any Settlement Class Member who does object to the Settlement Agreement, or to the award of attorneys' fees, expenses or class service payments must make themselves available to be deposed regarding the grounds for their objection.

24. Any Settlement Class Member who does not make their objection in the manner provided in the Full Notice and as set forth in Paragraph 21 above or does not make themselves available to be deposed as set forth in Paragraph 22 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 Settlement Agreement, 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.

25. All Releasing Parties shall be bound by all orders, determinations and judgments in this Lawsuit concerning the Settlement Agreement, whether favorable or unfavorable to the Releasing Parties or any of them.

Filing of the Fee Petition

26. The Court directs the Fee Petition and the Class Service Petition be filed with the Court at least twenty (20) days prior to the Final Approval Hearing. The Court shall make the final determination on the award of attorneys' fees and reimbursement of expenses in the Final Order and Settlement Agreement.

Retention of Jurisdiction

27. The Court retains jurisdiction to consider all further applications arising out of or connected with the Settlement Agreement or the enforcement thereof. The Court may approve the Settlement Agreement with such modifications as may be agreed to by the settling Parties, if appropriate, without further notice to the Class.

Failure to Grant Final Approval

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

SO ORDERED. This _____ day of _____, 2025.

Judge

Exhibit "A"

NOTICE OF PROPOSED CLASS ACTION SETTLEMENT

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

Steven Schreck v. Brooks County, Georgia

If you own or owned property in Brooks County, Georgia and were assessed and paid fire protection fees (“Fire Fees”) for 2018, 2019, 2020, 2021, 2022, 2023, 2024, or 2025, you may be a Class Member.

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

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

Class Counsel at:

(912) 638-5200

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

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

WHAT THIS NOTICE CONTAINS

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Basic Information

1. What is the purpose of this Notice?

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

The class action lawsuit is pending in the Superior Court of Brooks County, Georgia, known as *Steven Schreck v. Brooks County, Georgia* (the “Lawsuit”).

2. The Plaintiff’s allegations and contentions in this Lawsuit.

This Lawsuit alleges that Defendant Brooks County (the “Defendant” or the “County”) levied and collected an illegal tax in the form of Fire Fees from 2018 to 2025.

The Plaintiff further contends the following:

The Fire Fee is based on the payer’s ability to pay. That is, the payer’s ownership of real property.

The Fire Fee is mandatory for all property owners in the County. The mandatory nature of the Fire Fee is evidenced by the fact that it is included on all tax bills.

The Fire Fee is a mechanism the County is using to raise general revenue for fire protection services rather than a charge for a particular service. According to the Brooks County Ordinance Regulating the Assessment of Fees for the Fire Protection Service in Brook County (the “Fire Fee Ordinance”), the Fire Fee “will allow for the hiring of personnel, purchase of fire suppression equipment, the distribution of the water and the provision of hydrants...; to provide funds necessary for the maintenance of the Fire Protection System; [and] to provide funds for the enforcement of” the Fire Fee Ordinance. This is evidence that the Fire Fee is a tax.

The Fire Fee is assessed by the County without regard to direct benefits that may inure to the Subject Property or to Named Plaintiff or to the prospective class members or to the properties of the prospective class members.

The Fire Fee is not assessed in a manner whereby the payment is based upon the Subject Property’s contribution or the contribution of the prospective class member’s property to the problem. That is, a property owner may pay the Fire Fee year after year and never utilize the fire protection services.

The payer of the Fire Fee receives no particularized or enhanced service different from the nonpayer despite having paid the Fire Fee. The fire protection services funded through the payment of the Fire Fee benefit the general public in precisely the same manner that the services benefit the payer of the Fire Fee.

The Fire Fee is not calculated in a manner whereby Named Plaintiff or the prospective class members are reasonably paying for services rendered or to be rendered.

Therefore, Named Plaintiff contends that the Fire Fee is an illegal tax to fund core governmental functions, i.e., fire fighting services and firefighting operations. Defendant Brooks County denies that such Fire Fees constitute unlawful taxes.

Under the Georgia Constitution and Georgia law, taxation of property is required to be ad valorem. That is, property must be assessed based upon the value of the property not based upon a rate for the square footage of all Structures with a minimum and maximum amount charged based on the type of Structure. See Hutchins, et la. v. Howard, et al., 211 Ga. 830, 89 S.E. 2d 183, 186 (1955) (“Taxation on all real and tangible personal property subject to be taxed is required to be ad valorem – that is, according to value, and the requirement in the Constitution that the rule of taxation shall be uniform, means that all kinds of property of the same class not absolutely exempt must be taxed alike, by the same standard of valuation, equally with other taxable property of the same class, and coextensively with the territory to which it applies; meaning the territory from which the given tax, as a whole, is to be drawn.”).

Rather than assessing the Fire Fee based on the value of property, the County assesses the Fire Fee in the form of a flat fee. Therefore, the Fire Fee is an illegal tax not authorized by the Georgia Constitution or by Georgia law and Named Plaintiff and the prospective class members are entitled to refunds for the illegally assessed and collected taxes under O.C.G.A. § 48-5-380 (the “Refund Statute”).

Named Plaintiff filed this Lawsuit on behalf of itself and all taxpayers similarly situated who own or owned parcels in Brooks County and were assessed and paid Fire Fees for 2018, 2019, 2020, 2021, 2022, 2023, 2024, or 2025.

As noted in the heading of this section, this section of the Notice contains Plaintiff’s allegations and contentions. The County disputes Plaintiff’s contentions and allegations, denies that the Fire Fee constitutes an illegal tax, does not admit any liability or wrongdoing, and agreed to this settlement solely to avoid the cost and uncertainty of continued litigation.

3. Why is this Lawsuit a class action?

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

4. Why is there a Settlement?

The Court has not decided in favor of Named Plaintiff or Brooks County. Instead, both sides have agreed to a Settlement. By agreeing to the Settlement, the Parties avoid the costs and uncertainty of a trial and related appeals and Class Members receive the benefits described in this Notice. The “Class Representative” 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. Brooks County denies all liability and wrongdoing and does not admit that the Fire Fees were unlawful. This Settlement is a compromise and does not constitute a judgment against

the County.

Who is in the Settlement?

5. Am I part of the Class?

You are a member of the Class if you are or were an owner of a property in Brooks County and were assessed and paid Fire Fees for 2018, 2019, 2020, 2021, 2022, 2023, 2024 or 2025 (the “Class Period”) or if you paid Fire Fees on someone else’s behalf during the Class Period.

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

After the Administrator calculates the individual refunds for the Class Members, the Class Members’ names who are determined to be entitled to refunds along with the refund each will receive will be posted on the Settlement Webpage on Brooks County’s website as described in Question No. 25. You can visit the Settlement Webpage on the Brooks County’s website (***FILL IN URL OF SETTLEMENT WEBPAGE***) 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, Brooks County has agreed to create an Total Cash Consideration in the amount of \$1,000,000.00 (the “Total Cash Consideration”).

If the Court finally approves this Settlement and if you are entitled to a refund for Fire Fees paid for any of the years 2018, 2019, 2020, 2021, 2022, 2023, 2024, or 2025 you will receive a refund calculated as explained in Question No. 11.

The money in the Total Cash Consideration will only be distributed if the Court finally approves this Settlement.

8. How do I receive my refund?

Following the Final Approval of the Settlement Agreement settling this Lawsuit (described in Question No. 20), the Administrator will calculate the individual refund amounts. After the Administrator calculates 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 Brooks County’s website along with information about how a Class Member can object to individual refund amounts. As deemed appropriate by the Court appointed Administrator, updates as to timing of the individual Class Member refund calculation and payment will also be posted on the Settlement Webpage on Brooks 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 still owning the property for which a refund is determined to be owed.

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

Missing Class Members: Class Members who are not listed on the Settlement Webpage but believe they are entitled to a refund based on payment of Fire Fees.

Alternate Class Members: Individuals or entities who paid Fire Fees on behalf of a property owner during the Class Period.

If you are a Category 1 Class Member the refund will be mailed without the need for you to take any action. (See Question No. 14 for more information). If you are a Category 2 Class Member you will be sent a Claim Form at what is believed to be your current mailing address or you can be obtain the Claim Form from the Settlement Webpage on Brooks County's Website. If you receive a Claim Form or are listed as a Category 2 Class Member, you will need to follow the directions on the Claim Form, certifying that you are the same taxpayer for which the refund has been calculated. You will have forty five (45) days to return the Claim Form. (See Question No. 14 for more information).

If you are a Missing Class Member or an Alternate Class Member, you must obtain and submit a Claim Form from the Settlement Webpage on Brooks County's website. The Claim Form will require you to certify that you paid Fire Fees during the Class Period and provide documentation supporting your refund eligibility. You will have forty five (45) days to complete and return the Claim Form. The Administrator will review your submission, and if eligible, your refund will be processed as described in Question No. 14.

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

Certain Class Members are required to submit a Claim Form to receive a refund. These include:

- Category 2 Class Members (Class Members who no longer own the property for which the refund is determined to be owed);
- Missing Class Members (those not listed but who believe they are entitled to a refund); and
- Alternate Class Members (those who paid Fire Fees on behalf of someone else).

. If you fall into one of these categories and 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 Settlement Agreement settling this Lawsuit (described in Question No. 20), the Administrator will calculate the individual refund amounts and post the Class Members and the refunds each will receive on the Settlement Webpage on Brooks County's website. There will be a Claim Form on that webpage for any taxpayer not identified as a Class Member by the Administrator ("Missing Class Member") to download, complete and submit according to the directions provided. Additionally, there will be a Claim Form for those who paid Fire Fees but do not own the property for which the Fire Fees were paid who believe they are entitled to receive a refund ("Alternate Class Member") to download, complete and submit according to the directions provided. **IF YOU ARE A MISSING CLASS MEMBER OR ALTERNATE CLASS MEMBER YOU MUST TIMELY COMPLETE AND RETURN THE CLAIM FORM IN ORDER TO BE ELIGIBLE FOR A REFUND.** The Administrator will review the claim and notify the taxpayer of their findings. The taxpayer will have fifteen (15) days to object to the Administrator's findings. Objections will be heard by a Special Master. The Special Master's findings will be final and binding.

11. How are the refunds calculated?

Following Final Approval of the Settlement Agreement, the Administrator is directed to identify the Classes and Class Members and determine the refunds owed.

"Class Member" or "Class Members" means a member or members of the Classes.

The Administrator will identify the Class Members who are entitled to refunds as follows:

The Administrator shall be given full access to the records of and full cooperation by Defendant's departments including, but not limited to, Information Technology, the Board of Assessor's Office and Tax Commissioner's Office in order to identify Class Members, confirm the identity of Class Members, obtain missing information for taxpayers who paid the Fire Fee in order to determine whether they are Class Members and to calculate the individual refunds owed to Class Members.

The resulting calculation shall be the refund to each Class Member (the "Calculated Refund"). It is estimated that the Total Cash Consideration will provide sufficient funding to provide refunds of 20-50% of the Fire Fees paid by each Class Member during the Class Period.

The identification of Class Members entitled to refunds and the amount of the individual refunds due to such Class Members is to be completed within nine (9) months of the entry of the Final Order after the Final Approval Hearing described in Question No. 20.

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 Administrator 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 Brooks County and other persons (“Defendant Releasees”) as to all claims arising out of any and all claims for payment of taxes related to or arising out of the assessment of the Fire Fees as alleged in the Lawsuit from 2018 to 2025 whether in law or equity (the “Released Plaintiff and Class Member Claims”).

The full text of the Release is set forth in Question No. 26. Additionally, a copy of the Settlement Agreement can be found on the Settlement Webpage on Brooks 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 _____, the Court will hold a hearing to decide whether to approve the Settlement. If the Court approves the Settlement, the Claims Administrator 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 Claims Administrator will endeavor to complete the individual Settlement Class Member refund calculations within nine (9) months of the entry of the Final Order after the Final Approval Hearing described in Question No. 20.

The Total Cash Consideration shall be paid to a Qualified Settlement Fund under Section 468B of the Internal Revenue Code to be identified and established prior to and to be specified in the Final Order (the “Schreck QSF”) to carry out the payment of refunds to individual Class Members. The Final Order will appoint an administrator of the Schreck QSF (the “Schreck QSF Administrator”).

Within thirty (30) days of the later of the expiration of the period for objecting to individual refund amounts or a final ruling by the Special Master on any individual refund calculation, the Administrator shall identify to the Schreck QSF Administrator the amount of refund due each taxpayer and the address to which the refund is to be mailed the Category 1 Class Members. The Schreck QSF Administrator shall issue refund checks from available funds in the Total Cash Consideration to the Category 1 Class Members within thirty (30) days of receipt of such notice. Within thirty (30) days following the expiration of the period to submit Claims Forms, the

Administrator shall identify to the Schreck QSF Administrator Category 2 Class Members, Missing Class Members, and Alternate Class Members who have properly filled out and returned claim forms, the amount of refund due each taxpayer and the address to which the refund is to be mailed. Refunds for Missing Class Members and Alternate Class Members will be issued on the same timetable as for Category 2 Class Members, subject to confirmation by the Administrator and any final rulings by the Special Master.

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

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

The Lawyers Representing You

15. Do I have a lawyer in this Lawsuit?

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

16. Should I get my own lawyer?

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

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

Class Counsel has not received any fees for the lawyer and professional time they have devoted to this Lawsuit, nor have they received any reimbursement for any of the out-of-pocket expenses incurred. For work done through the final approval of this Settlement, Class Counsel will apply to the Court for an award of attorneys' fees not to exceed 40% of the Total Cash Consideration plus documented out of pocket expenses incurred from the Total Cash Consideration (the "Fee Petition"). Brooks County takes no position on the Fee Petition, will not oppose the Fee Petition and intends to defer such decision to the judgment and discretion of the Court.

In addition, Class Counsel will ask the Court to award to the Named Plaintiff, Steven Schreck, a class service payment from the Total Cash Consideration in recognition of his efforts on behalf of the Class (the "Class Service Petition"). Named Plaintiff was prepared to appear and testify at trial on behalf of the Class. Brooks County takes no position on the Class Service Petition, will not oppose the Class Service Petition and intends to defer such decision to the judgment and discretion of the Court.

The amounts to be awarded as attorney's fees, expenses and Named Plaintiff's service

award 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.

A copy of the Fee Petition and the Class Service Petition will be posted on the Settlement Webpage on Brooks County's website the same day that it is filed with the Court.

Supporting or Objecting to the Settlement

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

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

In order for the Court to consider your written comments or objections, all objections to the Settlement Agreement settling this Lawsuit or to the Fee Petition or the Class Service Petition must be mailed to the Clerk of Court, Plaintiff's Counsel and Defendant's Counsel. For an objection to be considered by the Court, the objection must be postmarked on or before and sent to the Court, Class Counsel and Counsel for Defendant at the following addresses:

Court	Clerk of the Superior Court of Brooks County 1 Screven Street, Suite 6 Quitman, Georgia 31643
Class Counsel	James L. Roberts, IV, Esquire Roberts Tate, LLC Post Office Box 21828 St. Simons Island, Georgia 31522
Counsel for Defendant	Bradley J. Watkins, Esquire Brown, Readdick, Bumgartner, Carter, Strickland & Watkins Post Office Box 220 Brunswick, Georgia 31521

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

- a. The name of the Lawsuit;

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

The filing of an objection may allow Class Counsel or Counsel for Brooks 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 Brooks County's website (**INSERT URL OF SETTLEMENT WEBPAGE**) 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 __:00 __.m. on _____ at the Brooks County Courthouse. After the Final Approval Hearing the Court will decide whether to finally certify the Settlement Class and whether to approve the Settlement. The Court may also decide how much to pay Class Counsel and whether to award a class service payment to Named Plaintiff. Additionally, if no objections are filed, the Court may elect to conduct the hearing telephonically or virtually without further notice to the Class. 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 to finally certify the Settlement Classes and 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 Settlement Agreement settling this Lawsuit to the Court. You or your own lawyer are welcome to attend at your expense, but you are not required to do so. If you make an objection, you do not have to come to Court to talk about it. As long as you mailed or otherwise submitted your written objection according to the instructions (including the deadlines) in Question No. 18, including all of the information required, the Court will consider it.

23. May I speak at the hearing?

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

If you wish to present evidence at the Final Approval Hearing you must identify any witnesses you may call to testify and any exhibits you intend to introduce as evidence at the Final Approval Hearing in your written objection (see Question No. 18).

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 Brooks County's website at **FILL IN URL OF SETTLEMENT WEBPAGE** where you can find claim forms, information on the Lawsuit and the Settlement, and documents such as the Complaint and the Settlement Agreement.

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

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

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

Full Text of the Settlement

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

A. Released Claims by Named Plaintiff and Class Members

The following is the full text of the Release set forth in the Settlement Agreement. All capitalized terms used in this Section 26 have the same meanings as those defined in the Settlement Agreement: A. Upon the Effective Date, the Schrek Lawsuit and all the Consolidated Claims therein, shall be dismissed with prejudice pursuant to this Settlement, with each party to bear his, her or its own fees, costs, and expenses except as set forth in this Agreement. Notwithstanding such dismissal, the Court shall retain jurisdiction to enforce and administer the Settlement and the Final Approval Order and Judgment.

B. As of the Effective Date and pursuant to the Final Approval Order and Judgment, the Releasing Parties shall be deemed to have fully, finally, and completely released the Released Parties from the Released Claims.

C. The Parties acknowledge that it is possible that unknown losses or claims exist or might exist or that present losses may have been underestimated in amount. As of the Effective Date and pursuant to the Final Approval Order and Judgment, the Releasing Parties are deemed to finally, fully, and forever expressly waive and relinquish any and all provisions, rights, and benefits with respect to the released Claims.

D. The Releasing Parties are also deemed to acknowledge and understand that they may

later discover claims presently unknown or unsuspected, or facts in addition to or different from those which they now believe to be true with respect to the matters released herein and hereby. Nevertheless, it is the intention of the Releasing Parties to fully, finally, and forever settle and release the Released Claims with the Released Parties that exist hereafter may exist or might have existed.

E. This Agreement, upon the Effective Date is intended to and shall fully and finally release the Releasing Parties' Released Claims. Each Releasing Party hereby (1) releases the Released Parties from the Released Claims and (2) covenants and agrees that he, she, or it shall not sue or otherwise seek to establish or impose liability against any Released Party based, in whole or in part, on any of the Released Claims. Released Parties do not agree or admit, and nothing in this Agreement establishes, implies, or can be used to suggest, that Plaintiff, the Releasing Parties, or any other persons or entities have any valid claims against the Released Parties.

F. The Releasing Parties covenant that, after the Effective Date of this Agreement, they shall not seek to recover against any of the Released Parties for any of the Released Claims. This covenant applies to all Releasing Parties, even if a Releasing Party does not receive any Cash Consideration because, among other things, he/she/it did not properly complete or timely submit the Claims Form, or for any other reason.

B. Effect of Failure to Grant Final Approval

In the event that the Court fails to enter an Order granting Final Approval to this Settlement Agreement, the Lawsuit shall resume, this Settlement Agreement and any Order granted pursuant to this Settlement Agreement, 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 Settlement Agreement had never been entered into unless either: (1) Named Plaintiff and Defendant agree in writing to a modification of the Settlement Agreement and obtain approval of the Amended Settlement Agreement with such agreed to modification, or (2) Named Plaintiff and Defendant successfully obtain reversal of the decision denying entry of the Order granting Final Approval to this Settlement Agreement after reconsideration or appellate review. In the event that the Court fails to enter an Order granting Final Approval of this Settlement Agreement, the terms of this Settlement Agreement shall not be admissible for any purposes in this action or any other action against County's regarding Fire Fees.

C. Continuing Jurisdiction

The Court shall retain jurisdiction over the interpretation and implementation of this Settlement Agreement, as well as any matters arising out of, or related to, the interpretation or implementation of this Settlement Agreement.

Exhibit "B"

Steven Schreck v. Brooks County

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

TO: BROOKS COUNTY PROPERTY OWNERS WHO OWN OR OWNED PROPERTY AND WERE ASSESSED AND PAID FIRE PROTECTION FEES (“FIRE FEES”) FOR 2018, 2019, 2020, 2021, 2022, 2023, 2024 OR 2025, OR IF YOU PAID FIRE FEES ON SOMEONE ELSE’S BEHALF DURING THAT SAME PERIOD.

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

A Settlement has been preliminarily approved by the Superior Court of Brooks County, Georgia in the class action lawsuit (the “Lawsuit”) listed above. If the Settlement is approved by the Court at or after the Fairness Hearing described below, the Total Cash Consideration of \$1,000,000.00 will be deposited into the Escrow Account (the “Total Cash Consideration”). Individual Class Member refunds will be calculated pursuant to the terms of the proposed settlement agreement (“Settlement Agreement”).

You are a member of the Class if you are or were an owner of property in Brooks County and were assessed and paid Fire Fees for 2018, 2019, 2020, 2021, 2022, 2023, 2024, or 2025.

A Final Approval Hearing will be held on _____ at _____ .m. in Courtroom _____ at the Brooks County Courthouse to determine among other things: (1) whether to finally certify the Settlement Classes; (2) whether the proposed Settlement should be granted final approval; (3) whether Class Counsel’s request for an award of attorneys’ fees, expenses and service award to Class Representative should be approved; (4) whether the Lawsuit and the Class Members’ claims against Brooks County should be dismissed; and (5) whether final judgment should be entered. If no objections are filed, the Court may elect to hold the hearing telephonically or virtually.

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 Settlement Agreement.

You do not have the right to exclude yourself from the Settlement in this Lawsuit, but you do have the right to object in writing. Any objection by a Class Member must postmarked on or before _____ **and must comply with the requirements stated in the Settlement Agreement, Section F which can be found at [INSERT URL TO SETTLEMENT WEBSITE].**

After the Settlement has been approved by the Court, if you still own the property for which a refund is determined to be owed, you will not be required to do anything to receive your refund. If you no longer own the property for which a refund is determined to be owed, after the Settlement has been approved by the Court, you will receive a Claim Form. The Claim Form will be sent to your current address or your last known address. If you receive a Claim Form you will need to complete and return it as instructed on the Claim Form in order to receive the refund.

If you are a member of the Class and have not yet received the Full Notice of this Settlement, or if you want more information regarding anything in the Publication Notice, you may obtain such information by visiting [INSERT URL TO THE SETTLEMENT WEBSITE], 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"

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK

Plaintiff,

v.

BROOK COUNTY

Defendant.

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CIVIL ACTION NO. 23-CV-00067

CLAIM FORM FOR CATEGORY 2 CLASS MEMBERS

The Administrator in the above referenced class action Lawsuit has identified you as a Class Member no longer owning the property for which a refund for fire protection fees ("Fire Fees") is due. In order to receive your refund, you are required to complete the attached Claim Form.

You need to follow the directions on the attached Claim Form and mail it to the address indicated on the Claim Form. 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.

Class Member Name _____

Property for which the Refund is Due

Amount of Refund

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK

Plaintiff,

v.

BROOKS COUNTY

Defendant.

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CIVIL ACTION NO. 23-CV-00067

CLAIM FORM FOR CATEGORY 2 CLASS MEMBERS

You may be entitled to a refund of fire protection fees (“Fire Fees”) paid as a result of a resolution in the above referenced class action (the “Lawsuit”). Additional information can about the Lawsuit 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 [ADMINISTRATOR FILL IN DATE CLAIM FORM MAILED]** to:

**Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244**

See Following Pages for Claim Form.

CLASS MEMBER IDENTIFICATION

Please Type or Print

Name:
Current Address: Street Address: _____ _____ City: _____ State: _____ Zip Code: _____
Address where refund is to be mailed (if different from current address): Street Address: _____ _____ City: _____ State: _____ Zip Code: _____
Area Code and Phone number (day):
Area Code and Phone number (evening):
Email:

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

CERTIFICATION

**I/We certify that I/we formerly owned and paid Fire Fees for the property located at
[ADMINSTRATORS 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 BROOKS COUNTY
STATE OF GEORGIA

STEVEN SCHRECK)	
)	
)	
Plaintiff,)	CIVIL ACTION NO. 23-CV-00067
)	
v.)	
)	
BROOKS COUNTY)	
)	
)	
Defendant.)	

CLAIM FORM FOR ALTERNATE CLASS MEMBER

If you are not an owner of property for which a bill for fire protection fees (“Fire Fees”) was issued but paid such Fire Fees on behalf of an owner of property listed in the Initial Settlement Class Member List on the Settlement Webpage at: **[FILL IN URL OF COUNTY WEBSITE]** and wish to assert a claim for such amounts paid you need to complete this Claim Form **within forty-five (45) days from the date of posting of the Individual Settlement Class Member List is posted on the Settlement Webpage.**

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

**Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244**

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

PERSONAL IDENTIFICATION

Please Type or Print

Name:

Current Address:

Street Address: _____

City: _____

State: _____

Zip Code: _____

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

Street Address: _____

City: _____

State: _____

Zip Code: _____

Parcel No.: _____

Area Code and Phone number (day):

Area Code and Phone number (evening):

Email:

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

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 paid Fire Fees for the property located at (fill in address of property for which you believe a refund is due)
on _____ (insert dates paid).

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)

Exhibit "E"

STEVEN SCHRECK)
)
)
 Plaintiff,) CIVIL ACTION NO. 23-CV-00067
)
 v.)
)
 BROOKS COUNTY)
)
)
 Defendant.)

If you believe that you may be entitled to a refund of fire protection fees (“Fire Fees”) paid as a result of a resolution in the above referenced class action (the “Lawsuit”) but your name is not listed as a Class Member on the Settlement Webpage at: **[FILL IN URL OF COUNTY WEBSITE]** 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.**

Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244

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

PERSONAL IDENTIFICATION

Please Type or Print

Name:

Current Address:

Street Address: _____

City: _____

State: _____

Zip Code: _____

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

Street Address: _____

City: _____

State: _____

Zip Code: _____

Parcel No.: _____

Area Code and Phone number (day):

Area Code and Phone number (evening):

Email:

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

YEARS FOR WHICH YOU BELIEVE YOU ARE ENTITLED TO A REFUND

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

_____.

SUPPORTING DOCUMENTATION

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

CERTIFICATION

I/We certify that I/we currently or formerly own(ed) and paid Fire Fees 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)

Exhibit "F"

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK)	
)	
)	
Plaintiff,)	CIVIL ACTION NO. 23-CV-00067
)	
v.)	
)	
BROOKS COUNTY)	
)	
)	
Defendant.)	

OBJECTION FORM FOR CLASS MEMBER

If you have an objection to an individual refund amount as shown on either of the Class List posted on the Class Member Webpage at: **[FILL IN URL FOR COUNTY WEBSITE]**, or if you have any disputes about the individual refund calculation and administration process, you must file an objection with the Special Master **within forty-five (45) days from the date the individual refund calculations were posted on the Settlement Webpage**. Use this Objection Form to file an objection using your preferred format.

You will need to mail your objection to both the Administrator and the Special Master at the following addresses:

**Administrator Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244**

**Rita Spalding
Brooks County Class Action Settlement
Special Master
1522 Richmond Street
Brunswick, Georgia 31520**

The Administrator will review your objection and provide their findings to the Special Master. Objections will be considered and ruled upon by the Special Master appointed by the Court. The Special Master's decisions are 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 and print your name at the top of each additional sheet.

OBJECTION TO INDIVIDUAL REFUND AMOUNTS

Please provide your reason for objecting to the individual refund amount shown on the Class List, including the specific tax years to which you are objecting and what you believe the correct refund amount should be:

SUPPORTING DOCUMENTATION

You may attach to this Objection Form any documentation that you believe supports your objection to the individual refund amount shown on the Class List. Make sure each page of such documentation is clearly labeled with your name.

CERTIFICATION

I/We certify that I/We currently or formerly owned(ed), reside(ed) and paid fire protection fees ("Fire Fees") 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 penalty of perjury that the foregoing information contained herein and documents attached hereto, if any, are true, correct and complete to the best of my/our knowledge, information and belief, and that this Objection 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 "G"

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK

Plaintiff,

v.

BROOKS COUNTY

Defendant.

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CIVIL ACTION NO. 23-CV-00067

ADDRESS UPDATE FOR CLASS MEMBER

If you are a Class Member in the above referenced class action matter and need to update your address, use this form.

Mail completed form to:

**Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244**

See Following Pages for Address Form.

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: _____

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.

I/We certify that I/we currently or formerly own(ed) and paid Fire Fees 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)

Exhibit "H"

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK)	
)	
)	
Plaintiff,)	CIVIL ACTION NO. 23-CV-00067
)	
v.)	
)	
BROOKS COUNTY)	
)	
)	
Defendant.)	

NOTICE OF COMPLETION

I, _____, am the Schreck QSF Administrator in the above referenced class action matter. I hereby give notice of the completion of the administration of the Settlement in this matter. [There were not any remaining funds from the Aggregate Refund Account to return to Brooks County as set forth in the Settlement Agreement. *OR* Remaining funds from the Aggregate Refund Account in the amount of _____ were returned to Brooks County as set forth in the Settlement Agreement].

Respectfully submitted this the _____ day of _____, 20____.

Schreck QSF Administrator

Exhibit "B"

**AN ORDINANCE REGULATING THE ASSESSMENT OF FEES
FOR FIRE PROTECTION SERVICES
IN BROOKS COUNTY
RESOLUTION NO. 2014-02**

**STATE OF GEORGIA
BROOKS COUNTY**

WHEREAS, the Brooks County Board of Commissioners, in order to provide fire protection services to the citizens of Brooks County; to provide funds that will allow for the hiring of personnel, purchase of fire suppression equipment, the distribution of the water and the provision of hydrants in Brooks County (hereinafter referred to as the "Fire Protection System"); to provide funds necessary for the maintenance of the Fire Protection System; to provide funds for the enforcement of this Ordinance; to provide for the assessment and collection of a fee in the amounts set forth below for the in unincorporated Brooks County, the City of Pavo, the City of Morven and the City of Barwick; to allow for a penalty for any payments not made according to this Ordinance; and

WHEREAS, the Brooks County Board of Commissioners finds it necessary to adopt this Ordinance regulating the assessment of fees in order to provide fire protection services to the citizens of Brooks County.

BE AND IT IS HERBY ORDAINED as follows:

1. **Title.** This Ordinance shall be known as the "Ordinance Regulating the Assessment of Fees for the Fire Protection Services in Brooks County."
2. **Authority.** This Ordinance is authorized under Article 9, Section 2, Paragraph 3 of the Constitution of the State of Georgia.
3. **Scope of Ordinance.** The scope of this Ordinance shall include all parcels within the corporate limits of the city of Morven, Barwick and Pavo together with all of the parcels within unincorporated areas of Brooks County.
4. **Payment of Fees.**
 - a. All fees imposed under this Ordinance shall be invoiced simultaneously with real and personal property taxes by the Brooks County Tax Commissioner and shall be due and

payable on the same day that real and personal property taxes are due, as determined by the Brooks County Tax Commissioner.

- b. The fee for the fire protection services per parcel within the corporate limits of the city of Morven, Barwick and Pavo together with all of the parcels within unincorporated areas of Brooks County shall be as follows:

All tax parcels shall be assessed a fire protection services fee of \$20.00 per parcel;

Plus an additional fire protection services fee of \$45 for each homestead exempt residential structure located on said parcel;

Plus an additional fire protection services fee of \$65 for each non-homestead exempt residential structure located on said parcel;

Plus an additional fire protection services fee of \$100 for each commercial structure located on said parcel

- c. A late fee of \$20.00 shall be assessed if the payment is not received within sixty (60) days of the due date.
 - d. Any account that has not been paid in full after sixty (60) days may be turned over to an agency or attorney for purposes of collection through any lawful means; provided that a statement of account and past due balances shall be mailed to each parcel owner prior to the commencement of collection activities.
 - e. The fire protection services fee shall accrue to the owner of each parcel, regardless of whether a notice is sent or actually received by the owner of such parcel.
- 5. **Severability.** If any portion of this Ordinance is held invalid, the remaining provisions shall continue in full force and effect.
 - 6. **Repealer.** Any and all ordinances that may conflict with this Ordinance shall no longer be operative and are hereby repealed.
 - 7. **Collection.** The Brooks County Board of Commissioners hereby authorizes the County Administrator to enforce this Ordinance and to contract with the Brooks County Tax


Commissioner to collect the fees associated with this Ordinance. The County Administrator is hereby authorized to compensate the Brooks County Tax Commissioner in connection with said collection activities.

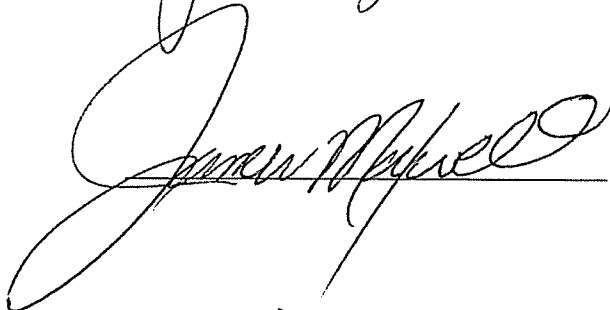
8. **Effective Date.** This Ordinance shall be effective on the 10th day July, 2014.

BROOKS COUNTY
BOARD OF COMMISSIONERS









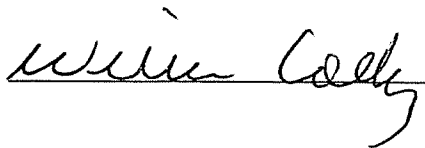


Exhibit "C"

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK)	
)	
)	
Plaintiff,)	CIVIL ACTION NO. 23-CV-00067
)	
v.)	
)	
BROOKS COUNTY)	
)	
)	
Defendant.)	

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 Joint Motion and Supporting Memorandum of Law for Preliminary Approval of Class Action Settlement, Preliminary Certification of Settlement Class, Approval of Notice Program and to Schedule Final Approval Hearing (the "Joint Motion") in the above referenced class action (the "Lawsuit").

3.

I am a founding member and partner in the law firm of Roberts Tate, LLC. Roberts Tate, LLC. 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; Altamaha Bluff, LLC, et al. v. Charlton County, Superior Court of Wayne County, 14-CV-0376; Coleman v. Glynn County, CE12-01785-063, CE13-01480-063; and CE14-00750-063, Superior Court of Glynn County; Toledo Manufacturing Company, et al. v. Charlton County, Civil Action No. SUCV201900232, Superior Court of Charlton County; Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of the City of Savannah, Civil Action No. SPCV20-00767-MO, Superior Court of Chatham County; Mary A. Bailey v. McIntosh County, Georgia, Superior Court of McIntosh County, Civil Action No. SUV2021000009; VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah,

Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County; Robert E. Anderson v. Chatham County, Civil Action Number SPCV21-01165-CO.

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 2017-2023 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.

Our firm conducted early, informal discovery into this Lawsuit including investigation of facts, the law and extensive analysis and calculation of the damages and refund potentially owed. We issued numerous Open Records Requests to the Brooks County (the "County") for documents.

10.

From the documents provided pursuant to the Open Records Requests we thoroughly researched the facts of this Lawsuit.

11.

We spent a substantial number of hours investigating the thousands of potential refund claims for fire protection fees (the “Fire Fee”) paid in the years 2018, 2019, 2020, 2021, 2022, 2023, and 2024.

12.

For all of the taxpayers who potentially could be entitled to a refund, we reviewed property record cards and tax bills.

13.

Legal issues have been thoroughly researched and I have briefed and argued the same issues in other tax refund and tax appeal matters. I am very familiar with the statutory requirements for refund matters under O.C.G.A. §48-5-380 (the “Refund Statute”).

14.

After thoroughly investigating the facts of this Lawsuit, filing the Complaint Parties began settlement negotiations.

15.

The Parties held numerous settlement negotiation discussions.

16.

The settlement (the “Settlement”) by the Parties is memorialized in the proposed settlement agreement (the “Settlement Agreement”) which is attached as Exhibit “A” to the Joint Motion.

17.

The County is represented by Bradley J Watkins, Esquire and Amanda L. Szokoly, Esquire who are extremely capable counsel and was worthy, highly competent and professional adversaries.

18.

The Settlement was negotiated at arm's length and without collusion.

19.

The County's attorney mounted vigorous defenses and the Settlement was only reached after negotiations concerning the parameters and provisions of a fair, reasonable and adequate settlement.

20.

We are respectfully requesting that Roberts, Tate, LLC be appointed Class Counsel as we will fairly and adequately represent the interest of the Class as Class Counsel.

21.

The attorneys representing Named Plaintiff and the purported class have extensive experience in complex class and collective actions.

22.

Based on this experience, Roberts, Tate, LLC will fairly and adequately represent Named Plaintiff and the purported Class as Class Counsel.

23.

The Parties have no agreements in connection with the Settlement other than the Settlement Agreement.

24.

As set forth in the proposed notice to the Class (attached to the Joint Motion as Exhibit "D" (the "Full Notice")) Class Counsel will apply for an award of attorney's fees not to exceed 40% of the Aggregate Refund Fund as described in the Settlement Agreement plus documented out of


pocket expenses. Class Counsel will file an Application for Attorney's Fees and Expenses as directed by the Preliminary Approval Order.

25.

It is my opinion, as lead counsel for the Named Plaintiff, that the Settlement achieved in this Lawsuit is fair, reasonable and adequate under the circumstances. For all of the reasons cited above and more, I recommend preliminary approval of this Settlement.

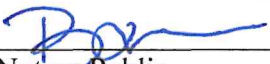
FURTHER AFFIANT SAITH NOT.

This 24th day of April, 2025.



James L. Roberts, IV

This 24 day of April, 2025:



Notary Public
My Commission Expires 12/14/2027
(NOTARIAL SEAL)



Exhibit "D"

NOTICE OF PROPOSED CLASS ACTION SETTLEMENT

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

Steven Schreck v. Brooks County, Georgia

If you own or owned property in Brooks County, Georgia and were assessed and paid fire protection fees (“Fire Fees”) for 2018, 2019, 2020, 2021, 2022, 2023, 2024, or 2025, you may be a Class Member.

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

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

Class Counsel at:

(912) 638-5200

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

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

WHAT THIS NOTICE CONTAINS

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Basic Information

1. What is the purpose of this Notice?

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

The class action lawsuit is pending in the Superior Court of Brooks County, Georgia, known as *Steven Schreck v. Brooks County, Georgia* (the “Lawsuit”).

2. The Plaintiff’s allegations and contentions in this Lawsuit.

This Lawsuit alleges that Defendant Brooks County (the “Defendant” or the “County”) levied and collected an illegal tax in the form of Fire Fees from 2018 to 2025.

The Plaintiff further contends the following:

The Fire Fee is based on the payer’s ability to pay. That is, the payer’s ownership of real property.

The Fire Fee is mandatory for all property owners in the County. The mandatory nature of the Fire Fee is evidenced by the fact that it is included on all tax bills.

The Fire Fee is a mechanism the County is using to raise general revenue for fire protection services rather than a charge for a particular service. According to the Brooks County Ordinance Regulating the Assessment of Fees for the Fire Protection Service in Brook County (the “Fire Fee Ordinance”), the Fire Fee “will allow for the hiring of personnel, purchase of fire suppression equipment, the distribution of the water and the provision of hydrants...; to provide funds necessary for the maintenance of the Fire Protection System; [and] to provide funds for the enforcement of” the Fire Fee Ordinance. This is evidence that the Fire Fee is a tax.

The Fire Fee is assessed by the County without regard to direct benefits that may inure to the Subject Property or to Named Plaintiff or to the prospective class members or to the properties of the prospective class members.

The Fire Fee is not assessed in a manner whereby the payment is based upon the Subject Property’s contribution or the contribution of the prospective class member’s property to the problem. That is, a property owner may pay the Fire Fee year after year and never utilize the fire protection services.

The payer of the Fire Fee receives no particularized or enhanced service different from the nonpayer despite having paid the Fire Fee. The fire protection services funded through the payment of the Fire Fee benefit the general public in precisely the same manner that the services benefit the payer of the Fire Fee.

The Fire Fee is not calculated in a manner whereby Named Plaintiff or the prospective class members are reasonably paying for services rendered or to be rendered.

Therefore, Named Plaintiff contends that the Fire Fee is an illegal tax to fund core governmental functions, i.e., fire fighting services and firefighting operations. Defendant Brooks County denies that such Fire Fees constitute unlawful taxes.

Under the Georgia Constitution and Georgia law, taxation of property is required to be ad valorem. That is, property must be assessed based upon the value of the property not based upon a rate for the square footage of all Structures with a minimum and maximum amount charged based on the type of Structure. See Hutchins, et la. v. Howard, et al., 211 Ga. 830, 89 S.E. 2d 183, 186 (1955) (“Taxation on all real and tangible personal property subject to be taxed is required to be ad valorem – that is, according to value, and the requirement in the Constitution that the rule of taxation shall be uniform, means that all kinds of property of the same class not absolutely exempt must be taxed alike, by the same standard of valuation, equally with other taxable property of the same class, and coextensively with the territory to which it applies; meaning the territory from which the given tax, as a whole, is to be drawn.”).

Rather than assessing the Fire Fee based on the value of property, the County assesses the Fire Fee in the form of a flat fee. Therefore, the Fire Fee is an illegal tax not authorized by the Georgia Constitution or by Georgia law and Named Plaintiff and the prospective class members are entitled to refunds for the illegally assessed and collected taxes under O.C.G.A. § 48-5-380 (the “Refund Statute”).

Named Plaintiff filed this Lawsuit on behalf of itself and all taxpayers similarly situated who own or owned parcels in Brooks County and were assessed and paid Fire Fees for 2018, 2019, 2020, 2021, 2022, 2023, 2024, or 2025.

As noted in the heading of this section, this section of the Notice contains Plaintiff’s allegations and contentions. The County disputes Plaintiff’s contentions and allegations, denies that the Fire Fee constitutes an illegal tax, does not admit any liability or wrongdoing, and agreed to this settlement solely to avoid the cost and uncertainty of continued litigation.

3. Why is this Lawsuit a class action?

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

4. Why is there a Settlement?

The Court has not decided in favor of Named Plaintiff or Brooks County. Instead, both sides have agreed to a Settlement. By agreeing to the Settlement, the Parties avoid the costs and uncertainty of a trial and related appeals and Class Members receive the benefits described in this Notice. The “Class Representative” 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. Brooks County denies all liability and wrongdoing and does not admit that the Fire Fees were unlawful. This Settlement is a compromise and does not constitute a judgment against

the County.

Who is in the Settlement?

5. Am I part of the Class?

You are a member of the Class if you are or were an owner of a property in Brooks County and were assessed and paid Fire Fees for 2018, 2019, 2020, 2021, 2022, 2023, 2024 or 2025 (the “Class Period”) or if you paid Fire Fees on someone else’s behalf during the Class Period.

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

After the Administrator calculates the individual refunds for the Class Members, the Class Members’ names who are determined to be entitled to refunds along with the refund each will receive will be posted on the Settlement Webpage on Brooks County’s website as described in Question No. 25. You can visit the Settlement Webpage on the Brooks County’s website (***FILL IN URL OF SETTLEMENT WEBPAGE***) 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, Brooks County has agreed to create an Total Cash Consideration in the amount of \$1,000,000.00 (the “Total Cash Consideration”).

If the Court finally approves this Settlement and if you are entitled to a refund for Fire Fees paid for any of the years 2018, 2019, 2020, 2021, 2022, 2023, 2024, or 2025 you will receive a refund calculated as explained in Question No. 11.

The money in the Total Cash Consideration will only be distributed if the Court finally approves this Settlement.

8. How do I receive my refund?

Following the Final Approval of the Settlement Agreement settling this Lawsuit (described in Question No. 20), the Administrator will calculate the individual refund amounts. After the Administrator calculates 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 Brooks County’s website along with information about how a Class Member can object to individual refund amounts. As deemed appropriate by the Court appointed Administrator, updates as to timing of the individual Class Member refund calculation and payment will also be posted on the Settlement Webpage on Brooks 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 still owning the property for which a refund is determined to be owed.

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

Missing Class Members: Class Members who are not listed on the Settlement Webpage but believe they are entitled to a refund based on payment of Fire Fees.

Alternate Class Members: Individuals or entities who paid Fire Fees on behalf of a property owner during the Class Period.

If you are a Category 1 Class Member the refund will be mailed without the need for you to take any action. (See Question No. 14 for more information). If you are a Category 2 Class Member you will be sent a Claim Form at what is believed to be your current mailing address or you can be obtain the Claim Form from the Settlement Webpage on Brooks County's Website. If you receive a Claim Form or are listed as a Category 2 Class Member, you will need to follow the directions on the Claim Form, certifying that you are the same taxpayer for which the refund has been calculated. You will have forty five (45) days to return the Claim Form. (See Question No. 14 for more information).

If you are a Missing Class Member or an Alternate Class Member, you must obtain and submit a Claim Form from the Settlement Webpage on Brooks County's website. The Claim Form will require you to certify that you paid Fire Fees during the Class Period and provide documentation supporting your refund eligibility. You will have forty five (45) days to complete and return the Claim Form. The Administrator will review your submission, and if eligible, your refund will be processed as described in Question No. 14.

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

Certain Class Members are required to submit a Claim Form to receive a refund. These include:

- Category 2 Class Members (Class Members who no longer own the property for which the refund is determined to be owed);
- Missing Class Members (those not listed but who believe they are entitled to a refund); and
- Alternate Class Members (those who paid Fire Fees on behalf of someone else).

. If you fall into one of these categories and 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 Settlement Agreement settling this Lawsuit (described in Question No. 20), the Administrator will calculate the individual refund amounts and post the Class Members and the refunds each will receive on the Settlement Webpage on Brooks County's website. There will be a Claim Form on that webpage for any taxpayer not identified as a Class Member by the Administrator ("Missing Class Member") to download, complete and submit according to the directions provided. Additionally, there will be a Claim Form for those who paid Fire Fees but do not own the property for which the Fire Fees were paid who believe they are entitled to receive a refund ("Alternate Class Member") to download, complete and submit according to the directions provided. **IF YOU ARE A MISSING CLASS MEMBER OR ALTERNATE CLASS MEMBER YOU MUST TIMELY COMPLETE AND RETURN THE CLAIM FORM IN ORDER TO BE ELIGIBLE FOR A REFUND.** The Administrator will review the claim and notify the taxpayer of their findings. The taxpayer will have fifteen (15) days to object to the Administrator's findings. Objections will be heard by a Special Master. The Special Master's findings will be final and binding.

11. How are the refunds calculated?

Following Final Approval of the Settlement Agreement, the Administrator is directed to identify the Classes and Class Members and determine the refunds owed.

"Class Member" or "Class Members" means a member or members of the Classes.

The Administrator will identify the Class Members who are entitled to refunds as follows:

The Administrator shall be given full access to the records of and full cooperation by Defendant's departments including, but not limited to, Information Technology, the Board of Assessor's Office and Tax Commissioner's Office in order to identify Class Members, confirm the identity of Class Members, obtain missing information for taxpayers who paid the Fire Fee in order to determine whether they are Class Members and to calculate the individual refunds owed to Class Members.

The resulting calculation shall be the refund to each Class Member (the "Calculated Refund"). It is estimated that the Total Cash Consideration will provide sufficient funding to provide refunds of 20-50% of the Fire Fees paid by each Class Member during the Class Period.

The identification of Class Members entitled to refunds and the amount of the individual refunds due to such Class Members is to be completed within nine (9) months of the entry of the Final Order after the Final Approval Hearing described in Question No. 20.

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 Administrator 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 Brooks County and other persons (“Defendant Releasees”) as to all claims arising out of any and all claims for payment of taxes related to or arising out of the assessment of the Fire Fees as alleged in the Lawsuit from 2018 to 2025 whether in law or equity (the “Released Plaintiff and Class Member Claims”).

The full text of the Release is set forth in Question No. 26. Additionally, a copy of the Settlement Agreement can be found on the Settlement Webpage on Brooks 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 _____, the Court will hold a hearing to decide whether to approve the Settlement. If the Court approves the Settlement, the Claims Administrator 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 Claims Administrator will endeavor to complete the individual Settlement Class Member refund calculations within nine (9) months of the entry of the Final Order after the Final Approval Hearing described in Question No. 20.

The Total Cash Consideration shall be paid to a Qualified Settlement Fund under Section 468B of the Internal Revenue Code to be identified and established prior to and to be specified in the Final Order (the “Schreck QSF”) to carry out the payment of refunds to individual Class Members. The Final Order will appoint an administrator of the Schreck QSF (the “Schreck QSF Administrator”).

Within thirty (30) days of the later of the expiration of the period for objecting to individual refund amounts or a final ruling by the Special Master on any individual refund calculation, the Administrator shall identify to the Schreck QSF Administrator the amount of refund due each taxpayer and the address to which the refund is to be mailed the Category 1 Class Members. The Schreck QSF Administrator shall issue refund checks from available funds in the Total Cash Consideration to the Category 1 Class Members within thirty (30) days of receipt of such notice. Within thirty (30) days following the expiration of the period to submit Claims Forms, the

Administrator shall identify to the Schreck QSF Administrator Category 2 Class Members, Missing Class Members, and Alternate Class Members who have properly filled out and returned claim forms, the amount of refund due each taxpayer and the address to which the refund is to be mailed. Refunds for Missing Class Members and Alternate Class Members will be issued on the same timetable as for Category 2 Class Members, subject to confirmation by the Administrator and any final rulings by the Special Master.

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

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

The Lawyers Representing You

15. Do I have a lawyer in this Lawsuit?

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

16. Should I get my own lawyer?

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

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

Class Counsel has not received any fees for the lawyer and professional time they have devoted to this Lawsuit, nor have they received any reimbursement for any of the out-of-pocket expenses incurred. For work done through the final approval of this Settlement, Class Counsel will apply to the Court for an award of attorneys' fees not to exceed 40% of the Total Cash Consideration plus documented out of pocket expenses incurred from the Total Cash Consideration (the "Fee Petition"). Brooks County takes no position on the Fee Petition, will not oppose the Fee Petition and intends to defer such decision to the judgment and discretion of the Court.

In addition, Class Counsel will ask the Court to award to the Named Plaintiff, Steven Schreck, a class service payment from the Total Cash Consideration in recognition of his efforts on behalf of the Class (the "Class Service Petition"). Named Plaintiff was prepared to appear and testify at trial on behalf of the Class. Brooks County takes no position on the Class Service Petition, will not oppose the Class Service Petition and intends to defer such decision to the judgment and discretion of the Court.

The amounts to be awarded as attorney's fees, expenses and Named Plaintiff's service

award 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.

A copy of the Fee Petition and the Class Service Petition will be posted on the Settlement Webpage on Brooks County's website the same day that it is filed with the Court.

Supporting or Objecting to the Settlement

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

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

In order for the Court to consider your written comments or objections, all objections to the Settlement Agreement settling this Lawsuit or to the Fee Petition or the Class Service Petition must be mailed to the Clerk of Court, Plaintiff's Counsel and Defendant's Counsel. For an objection to be considered by the Court, the objection must be postmarked on or before and sent to the Court, Class Counsel and Counsel for Defendant at the following addresses:

Court	Clerk of the Superior Court of Brooks County 1 Screven Street, Suite 6 Quitman, Georgia 31643
Class Counsel	James L. Roberts, IV, Esquire Roberts Tate, LLC Post Office Box 21828 St. Simons Island, Georgia 31522
Counsel for Defendant	Bradley J. Watkins, Esquire Brown, Readdick, Bumgartner, Carter, Strickland & Watkins Post Office Box 220 Brunswick, Georgia 31521

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

- a. The name of the Lawsuit;

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

The filing of an objection may allow Class Counsel or Counsel for Brooks 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 Brooks County's website (**INSERT URL OF SETTLEMENT WEBPAGE**) 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 __:00 __.m. on _____ at the Brooks County Courthouse. After the Final Approval Hearing the Court will decide whether to finally certify the Settlement Class and whether to approve the Settlement. The Court may also decide how much to pay Class Counsel and whether to award a class service payment to Named Plaintiff. Additionally, if no objections are filed, the Court may elect to conduct the hearing telephonically or virtually without further notice to the Class. 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 to finally certify the Settlement Classes and 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 Settlement Agreement settling this Lawsuit to the Court. You or your own lawyer are welcome to attend at your expense, but you are not required to do so. If you make an objection, you do not have to come to Court to talk about it. As long as you mailed or otherwise submitted your written objection according to the instructions (including the deadlines) in Question No. 18, including all of the information required, the Court will consider it.

23. May I speak at the hearing?

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

If you wish to present evidence at the Final Approval Hearing you must identify any witnesses you may call to testify and any exhibits you intend to introduce as evidence at the Final Approval Hearing in your written objection (see Question No. 18).

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 Brooks County's website at **FILL IN URL OF SETTLEMENT WEBPAGE** where you can find claim forms, information on the Lawsuit and the Settlement, and documents such as the Complaint and the Settlement Agreement.

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

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

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

Full Text of the Settlement

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

A. Released Claims by Named Plaintiff and Class Members

The following is the full text of the Release set forth in the Settlement Agreement. All capitalized terms used in this Section 26 have the same meanings as those defined in the Settlement Agreement: A. Upon the Effective Date, the Schrek Lawsuit and all the Consolidated Claims therein, shall be dismissed with prejudice pursuant to this Settlement, with each party to bear his, her or its own fees, costs, and expenses except as set forth in this Agreement. Notwithstanding such dismissal, the Court shall retain jurisdiction to enforce and administer the Settlement and the Final Approval Order and Judgment.

B. As of the Effective Date and pursuant to the Final Approval Order and Judgment, the Releasing Parties shall be deemed to have fully, finally, and completely released the Released Parties from the Released Claims.

C. The Parties acknowledge that it is possible that unknown losses or claims exist or might exist or that present losses may have been underestimated in amount. As of the Effective Date and pursuant to the Final Approval Order and Judgment, the Releasing Parties are deemed to finally, fully, and forever expressly waive and relinquish any and all provisions, rights, and benefits with respect to the released Claims.

D. The Releasing Parties are also deemed to acknowledge and understand that they may

later discover claims presently unknown or unsuspected, or facts in addition to or different from those which they now believe to be true with respect to the matters released herein and hereby. Nevertheless, it is the intention of the Releasing Parties to fully, finally, and forever settle and release the Released Claims with the Released Parties that exist hereafter may exist or might have existed.

E. This Agreement, upon the Effective Date is intended to and shall fully and finally release the Releasing Parties' Released Claims. Each Releasing Party hereby (1) releases the Released Parties from the Released Claims and (2) covenants and agrees that he, she, or it shall not sue or otherwise seek to establish or impose liability against any Released Party based, in whole or in part, on any of the Released Claims. Released Parties do not agree or admit, and nothing in this Agreement establishes, implies, or can be used to suggest, that Plaintiff, the Releasing Parties, or any other persons or entities have any valid claims against the Released Parties.

F. The Releasing Parties covenant that, after the Effective Date of this Agreement, they shall not seek to recover against any of the Released Parties for any of the Released Claims. This covenant applies to all Releasing Parties, even if a Releasing Party does not receive any Cash Consideration because, among other things, he/she/it did not properly complete or timely submit the Claims Form, or for any other reason.

B. Effect of Failure to Grant Final Approval

In the event that the Court fails to enter an Order granting Final Approval to this Settlement Agreement, the Lawsuit shall resume, this Settlement Agreement and any Order granted pursuant to this Settlement Agreement, 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 Settlement Agreement had never been entered into unless either: (1) Named Plaintiff and Defendant agree in writing to a modification of the Settlement Agreement and obtain approval of the Amended Settlement Agreement with such agreed to modification, or (2) Named Plaintiff and Defendant successfully obtain reversal of the decision denying entry of the Order granting Final Approval to this Settlement Agreement after reconsideration or appellate review. In the event that the Court fails to enter an Order granting Final Approval of this Settlement Agreement, the terms of this Settlement Agreement shall not be admissible for any purposes in this action or any other action against County's regarding Fire Fees.

C. Continuing Jurisdiction

The Court shall retain jurisdiction over the interpretation and implementation of this Settlement Agreement, as well as any matters arising out of, or related to, the interpretation or implementation of this Settlement Agreement.

Exhibit "E"

Steven Schreck v. Brooks County

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

**TO: BROOKS COUNTY PROPERTY OWNERS WHO OWN OR OWNED PROPERTY
AND WERE ASSESSED AND PAID FIRE PROTECTION FEES (“FIRE FEES”)
FOR 2018, 2019, 2020, 2021, 2022, 2023, 2024 OR 2025, OR IF YOU PAID FIRE
FEES ON SOMEONE ELSE’S BEHALF DURING THAT SAME PERIOD.**

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

A Settlement has been preliminarily approved by the Superior Court of Brooks County, Georgia in the class action lawsuit (the “Lawsuit”) listed above. If the Settlement is approved by the Court at or after the Fairness Hearing described below, the Total Cash Consideration of \$1,000,000.00 will be deposited into the Escrow Account (the “Total Cash Consideration”). Individual Class Member refunds will be calculated pursuant to the terms of the proposed settlement agreement (“Settlement Agreement”).

You are a member of the Class if you are or were an owner of property in Brooks County and were assessed and paid Fire Fees for 2018, 2019, 2020, 2021, 2022, 2023, 2024, or 2025.

A Final Approval Hearing will be held on _____ at _____ .m. in Courtroom _____ at the Brooks County Courthouse to determine among other things: (1) whether to finally certify the Settlement Classes; (2) whether the proposed Settlement should be granted final approval; (3) whether Class Counsel’s request for an award of attorneys’ fees, expenses and service award to Class Representative should be approved; (4) whether the Lawsuit and the Class Members’ claims against Brooks County should be dismissed; and (5) whether final judgment should be entered. If no objections are filed, the Court may elect to hold the hearing telephonically or virtually.

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 Settlement Agreement.

You do not have the right to exclude yourself from the Settlement in this Lawsuit, but you do have the right to object in writing. Any objection by a Class Member must postmarked on or before _____ **and must comply with the requirements stated in the Settlement Agreement, Section F which can be found at [INSERT URL TO SETTLEMENT WEBSITE].**

After the Settlement has been approved by the Court, if you still own the property for which a refund is determined to be owed, you will not be required to do anything to receive your refund. If you no longer own the property for which a refund is determined to be owed, after the Settlement has been approved by the Court, you will receive a Claim Form. The Claim Form will be sent to your current address or your last known address. If you receive a Claim Form you will need to complete and return it as instructed on the Claim Form in order to receive the refund.

If you are a member of the Class and have not yet received the Full Notice of this Settlement, or if you want more information regarding anything in the Publication Notice, you may obtain such information by visiting [INSERT URL TO THE SETTLEMENT WEBSITE], 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 "F"

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK

Plaintiff,

v.

BROOK COUNTY

Defendant.

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CIVIL ACTION NO. 23-CV-00067

CLAIM FORM FOR CATEGORY 2 CLASS MEMBERS

The Administrator in the above referenced class action Lawsuit has identified you as a Class Member no longer owning the property for which a refund for fire protection fees ("Fire Fees") is due. In order to receive your refund, you are required to complete the attached Claim Form.

You need to follow the directions on the attached Claim Form and mail it to the address indicated on the Claim Form. 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.

Class Member Name _____

Property for which the Refund is Due _____

Amount of Refund _____

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK

Plaintiff,

v.

BROOKS COUNTY

Defendant.

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CIVIL ACTION NO. 23-CV-00067

CLAIM FORM FOR CATEGORY 2 CLASS MEMBERS

You may be entitled to a refund of fire protection fees (“Fire Fees”) paid as a result of a resolution in the above referenced class action (the “Lawsuit”). Additional information can about the Lawsuit 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 [ADMINISTRATOR FILL IN DATE CLAIM FORM MAILED]** to:

**Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244**

See Following Pages for Claim Form.

CLASS MEMBER IDENTIFICATION

Please Type or Print

Name:
Current Address: Street Address: _____ _____ City: _____ State: _____ Zip Code: _____
Address where refund is to be mailed (if different from current address): Street Address: _____ _____ City: _____ State: _____ Zip Code: _____
Area Code and Phone number (day):
Area Code and Phone number (evening):
Email:

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

CERTIFICATION

**I/We certify that I/we formerly owned and paid Fire Fees for the property located at
[ADMINSTRATORS 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 "G"

STEVEN SCHRECK)
)
)
 Plaintiff,) CIVIL ACTION NO. 23-CV-00067
)
 v.)
)
 BROOKS COUNTY)
)
)
 Defendant.)

If you believe that you may be entitled to a refund of fire protection fees (“Fire Fees”) paid as a result of a resolution in the above referenced class action (the “Lawsuit”) but your name is not listed as a Class Member on the Settlement Webpage at: **[FILL IN URL OF COUNTY WEBSITE]** 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.**

Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244

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

PERSONAL IDENTIFICATION

Please Type or Print

Name:
Current Address: Street Address: _____ _____ City: _____ State: _____ Zip Code: _____
Address or Parcel Number for which you believe a refund is owed: Street Address: _____ _____ City: _____ State: _____ Zip Code: _____ Parcel No.: _____
Area Code and Phone number (day):
Area Code and Phone number (evening):
Email:

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

YEARS FOR WHICH YOU BELIEVE YOU ARE ENTITLED TO A REFUND

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

_____.

SUPPORTING DOCUMENTATION

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

CERTIFICATION

I/We certify that I/we currently or formerly own(ed) and paid Fire Fees 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)

Exhibit "H"

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK)	
)	
)	
Plaintiff,)	CIVIL ACTION NO. 23-CV-00067
)	
v.)	
)	
BROOKS COUNTY)	
)	
)	
Defendant.)	

OBJECTION FORM FOR CLASS MEMBER

If you have an objection to an individual refund amount as shown on either of the Class List posted on the Class Member Webpage at: **[FILL IN URL FOR COUNTY WEBSITE]**, or if you have any disputes about the individual refund calculation and administration process, you must file an objection with the Special Master **within forty-five (45) days from the date the individual refund calculations were posted on the Settlement Webpage**. Use this Objection Form to file an objection using your preferred format.

You will need to mail your objection to both the Administrator and the Special Master at the following addresses:

**Administrator Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244**

**Rita Spalding
Brooks County Class Action Settlement
Special Master
1522 Richmond Street
Brunswick, Georgia 31520**

The Administrator will review your objection and provide their findings to the Special Master. Objections will be considered and ruled upon by the Special Master appointed by the Court. The Special Master's decisions are final and binding.

PERSONAL 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 and print your name at the top of each additional sheet.

OBJECTION TO INDIVIDUAL REFUND AMOUNTS

Please provide your reason for objecting to the individual refund amount shown on the Class List, including the specific tax years to which you are objecting and what you believe the correct refund amount should be:

SUPPORTING DOCUMENTATION

You may attach to this Objection Form any documentation that you believe supports your objection to the individual refund amount shown on the Class List. Make sure each page of such documentation is clearly labeled with your name.

CERTIFICATION

I/We certify that I/We currently or formerly owned(ed), reside(ed) and paid fire protection fees (“Fire Fees”) 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 penalty of perjury that the foregoing information contained herein and documents attached hereto, if any, are true, correct and complete to the best of my/our knowledge, information and belief, and that this Objection 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 "I"

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK

Plaintiff,

v.

BROOKS COUNTY

Defendant.

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CIVIL ACTION NO. 23-CV-00067

ADDRESS UPDATE FOR CLASS MEMBER

If you are a Class Member in the above referenced class action matter and need to update your address, use this form.

Mail completed form to:

**Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244**

See Following Pages for Address Form.

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: _____

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.

I/We certify that I/we currently or formerly own(ed) and paid Fire Fees 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)

Exhibit "J"

**THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK)	
)	
)	
Plaintiff,)	CIVIL ACTION NO. 23-CV-00067
)	
v.)	
)	
BROOKS COUNTY)	
)	
)	
Defendant.)	

NOTICE OF COMPLETION

I, _____, am the Schreck QSF Administrator in the above referenced class action matter. I hereby give notice of the completion of the administration of the Settlement in this matter. [There were not any remaining funds from the Aggregate Refund Account to return to Brooks County as set forth in the Settlement Agreement. *OR* Remaining funds from the Aggregate Refund Account in the amount of _____ were returned to Brooks County as set forth in the Settlement Agreement].

Respectfully submitted this the _____ day of _____, 20____.

Schreck QSF Administrator

Exhibit "K"

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

STEVEN SCHRECK)	
)	
)	
Plaintiff,)	CIVIL ACTION NO. 23-CV-00067
)	
v.)	
)	
BROOKS COUNTY)	
)	
)	
Defendant.)	

CLAIM FORM FOR ALTERNATE CLASS MEMBER

If you are not an owner of property for which a bill for fire protection fees (“Fire Fees”) was issued but paid such Fire Fees on behalf of an owner of property listed in the Initial Settlement Class Member List on the Settlement Webpage at: **[FILL IN URL OF COUNTY WEBSITE]** and wish to assert a claim for such amounts paid you need to complete this Claim Form **within forty-five (45) days from the date of posting of the Individual Settlement Class Member List is posted on the Settlement Webpage.**

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

**Terry D. Turner, Jr.
Gentle Turner & Benson, LLC
Brooks County Class Action Settlement
501 Riverchase Parkway East
Suite 100
Hoover, Alabama 35244**

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

PERSONAL IDENTIFICATION

Please Type or Print

Name:

Current Address:

Street Address: _____

City: _____

State: _____

Zip Code: _____

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

Street Address: _____

City: _____

State: _____

Zip Code: _____

Parcel No.: _____

Area Code and Phone number (day):

Area Code and Phone number (evening):

Email:

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

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 paid Fire Fees for the property located at (fill in address of property for which you believe a refund is due)
on _____ (insert dates paid).

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)