

23CV00067

AUG 18, 2025 10:37 AM

Belinda Parker
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

FINAL APPROVAL ORDER AND JUDGMENT

WHEREAS, the instant action pending before the Court is a class action (the "Lawsuit") brought by Steven Schreck ("Named Plaintiff"), individually and on behalf of all persons similarly situated (the "Class Members") against Defendant Brooks County, Georgia (the "County");

WHEREAS, this matter came before the Court on the Parties' Joint Motion for Preliminary Approval of Class Action Settlement, Preliminary Certification of Settlement Class, Approval of Notice Program and Scheduling Final Approval Hearing (the "Motion for Preliminary Approval");

WHEREAS, the Court **GRANTED** the Joint Motion for Preliminary Approval and entered the Preliminary Approval Order on June 26, 2025 (the "Preliminary Approval Order");

WHEREAS, this matter is currently before the Court on the Parties' Motion for Final Approval of Class Action Settlement pursuant to O.C.G.A. § 9-11-23(e) in which the Court has been asked to give final approval to the Settlement Agreement (hereinafter the "Settlement Agreement") proposed and agreed to by Named Plaintiff and the County, through counsel, which, together with the exhibits, sets forth the terms and conditions of the proposed resolution of this Lawsuit;

WHEREAS, the Court held a Final Approval Hearing on August 18, 2025, as scheduled in the Preliminary Approval Order and as made known to the Class Members through the notice procedures (the “Notice Program”) approved by the Court in the Preliminary Approval Order;

WHEREAS, no objections were filed to the Settlement Agreement, and the Court having considered the entire record of this Lawsuit, including the filings in support of preliminary approval and final approval, the Settlement Agreement and the exhibits, and the arguments and representations of counsel, the Court finds that the requirements for final approval have been met and that the proposed resolution of this Lawsuit as set forth in the Settlement Agreement is a fair, reasonable and adequate compromise of the claims and defenses asserted in this Lawsuit and should therefore be approved pursuant to O.C.G.A. § 9-11-23.

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

1. This Order of Final Approval and Judgment incorporates herein and makes a part hereof the Settlement Agreement, including all exhibits thereto, which is attached hereto as **Exhibit “1”**. Unless otherwise provided herein, the terms defined in the Settlement Agreement shall have the same meanings for purposes of this Final Order and Judgment.

2. This Court has jurisdiction over the subject matter of this Lawsuit and over all Parties to this Lawsuit including Named Plaintiff, all Class Members and Defendant. Venue is proper.

3. The record shows that notice has been given to the Class Members via the Notice Program approved by the Court in the Preliminary Approval Order. The Court finds the Notice Program consisted of individual notice mailed to Class Members (the “Full Notice”), a notice in the Quitman Free Press (the “Publication Notice”), and the creation of a Settlement Website (the “Website”). The record shows that the Full Notice was mailed to Class Members identified in

Exhibit A to the Affidavit of Terry Turner to their last known addresses as appearing on the records maintained by the County during the period of July 14, 2025, through July 21, 2025; Nine thousand four hundred and forty-six (9,446) Full Notices were mailed. The record further shows that a website was created providing information about the Lawsuit w. *See* <https://schreckfirefeessettlement.com/>. The Publication Notice, the record shows, was placed in the Quitman Free Press on July 16, 2025, July 23, 2025, July 30, 2025, and August 6, 2025.

4. The Court finds that the Notice Program (a) constitutes notice that was reasonably calculated under the circumstances to apprise the Class Members of the terms of the Settlement Agreement, the Class Members' right to object and the date and time of the Final Approval Hearing; (b) constitutes due, adequate, and sufficient notice to all persons or entities entitled to receive notice; and (c) meets the requirements of O.C.G.A. § 9-11-23 and the due process requirements of the Constitution of the United States and the Constitution of the State of Georgia and all other applicable law. *See Juris v. Inamed Corp.*, 685 F.3d 1294, 1318 (11th Cir. 2012) (the Constitution of the United States does not require that each individual member receive actual notice of a proposed settlement).

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

Final Approval of Proposed Settlement

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

inherent in litigation. The record shows the Settlement Agreement was negotiated at arm's length and without collusion; that the Parties engaged in extensive arm's length settlement negotiations with discussions concerning the terms of the Settlement Agreement conducted by senior attorneys from both sides; that all participants in the settlement discussions were experienced in prosecuting and negotiating multimillion-dollar complex class action cases such as this Lawsuit; and that each side had a thorough understanding of the aggregate damages owed, the facts in support of the amount owed, and the defenses thereto.

7. The Court hereby approves the Settlement set forth in the Settlement Agreement and finds that the Settlement is, in all respects, fair, reasonable, adequate, meets the requirements of due process, and is in the best interest of the Classes. This is especially so in view of the complexity, expense, and probable duration of further litigation; the discovery (including informal discovery) conducted to date; and the reasonableness of the recovery obtained and the meaningful benefits provided to the Classes, considering the range of possible recovery and the attendant risks of litigation.

The record shows the direct benefits to the Class Members include the creation of an Aggregate Refund Fund in the amount of \$1,000,000.00 (the "Total Cash Consideration" as defined in the Settlement Agreement). The County shall pay the Aggregate Refund Fund 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").

The Court finds that this Settlement provides immediate cash refunds for the Class Members up to 25% of the total calculated refund due less fees and expenses for tax years 2018 to present. Therefore, this Court finds that 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. Further, the Court finds that Settlement will avoid complex, expensive, and continued lengthy litigation, saving resources of the Parties and the Court.

The record shows that Class Counsel conducted early, informal discovery and that the facts of this Lawsuit have been thoroughly researched as Class Counsel spent a substantial number of hours investigating the potential refund claims for each tax year at issue. The record further shows that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Fourth Amended Class Action Complaint and that Class Counsel devoted significant time and effort to preparing a comprehensive damage analysis and calculation of the aggregate total refund owed, which was integral to negotiating the Settlement Agreement with the County. Additionally, the record shows that the legal issues involved in this case have been thoroughly researched and that Class Counsel has briefed and argued the same issues in other tax refund and tax appeal matters and is very familiar with the statutory requirements for refund matters under O.C.G.A. § 48-5-380. The Court finds that Class Counsel was well informed of the merits of the Lawsuit and had sufficient information to weigh the benefits of settlement against further litigation.

8. Based on the foregoing, the Court finds that Class Counsel and Named Plaintiff have adequately represented the Class.

9. The Court finds that the Settlement Agreement treats Class Members equitably. The record shows that each Settlement Class Member (as defined in the Settlement Agreement)

will receive payment from the Total Cash Consideration pursuant to a formula that ensures they will be fairly compensated. That is, each Settlement Class Member will receive his or her share of his or her Cash Consideration (as defined in the Settlement Agreement) 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 (all as defined in the Settlement Agreement).

10. The Court finds that the proposed method of distribution of refunds to the Class Members to be the best method of distribution possible. The record shows that if the Class Member is a Category 1 Class Member as defined in the Settlement Agreement and still has the same address as found in the County's records, the Class Member needs to take no further action in order to receive his or her refund. If the Class Member is a Category 2 Class Member as defined in the Settlement Agreement and no longer owns the property for which the refund is due, the Class Member must 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 Website) certifying that he or she is the same taxpayer for which the refund has been calculated and then the refund will be mailed to such Class Member.

11. The Court hereby establishes the Schreck Qualified Settlement Fund (the "Schreck QSF" or the "Escrow Account" as defined in the Settlement Agreement) pursuant to Court Order as a "Qualified Settlement Fund" as that term is described in Internal Revenue Code §468B (26 U.S.C. §468B) and the Treasury Regulations thereto, established by Order of this Court, to hold,

invest, administer, and distribute the Total Cash Consideration, which shall consist of a proposed service award to the Named Plaintiff and Class Counsel attorney fees and expenses.

The Settlement monies held by the Schreck QSF's bank account shall be held and managed, as required by Treasury Regulations §468B-1(c)(3). Such Schreck QSF settlement amounts are to be held, managed, invested, and re-invested, as directed by the Administrator appointed by the Court, in a manner to preserve any accrued income and principal in the Schreck QSF until it can be fully distributed. **Terry D. Turner, Jr. of Gentle Turner & Benson, LLC**, 501 Riverchase Parkway East, Suite 100, Hoover, Alabama 35244 **is appointed as the Schreck QSF administrator** (the "Schreck QSF Administrator"). The Schreck QSF Administrator shall charge a flat fee of \$30,000.00 for his services plus expenses which shall be paid from the Total Cash Consideration as set forth in the Settlement Agreement.

Class Counsel Fees Awarded and Service Fees shall be paid by the Schreck QSF Administrator. The Schreck QSF shall hold such settlement amount, with any earnings thereon, and the Schreck QSF Administrator shall make payments on behalf of the Named Plaintiff and Class Counsel from the Schreck QSF, whether directly, structured settlement payments, or otherwise, and fund administration fees of the Schreck QSF. The Schreck QSF Administrator shall promptly pay any awarded Class Counsel Fees and Expenses and Service Awards within ten (10) days following the Effective Date (as defined in the Settlement Agreement) of the Settlement Agreement as funds permit with Class Counsel Costs and Expenses being paid in full from the County's first settlement payment and the Class Representative Service Award and Class Counsel Fees being paid in pro rata shares from the first and subsequent County settlement payments until paid in full.

Rita Spalding is hereby 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, a substitute Special Master consented to by the Parties shall be appointed.

The Court shall retain jurisdiction of the Schreck QSF, the Schreck QSF Administrator, and all related matters. The Schreck QSF is hereby authorized to effect qualified assignments on behalf of the Named Plaintiff or Class Counsel of any resulting structured settlement liability within the meaning of Section 130(c) of the Internal Revenue Code to the qualified assignee.

12. The Parties are hereby directed to implement and consummate the Settlement according to the terms and provisions of the Settlement Agreement.

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

Certification of Settlement Class

14. Even when certifying a class under O.C.G.A. §9-11-23 for settlement purposes only, 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).

15. The Court previously concluded in its Preliminary Approval Order that it was likely to certify the following Settlement Class: all individuals or entities who paid Fire Fees during the

Settlement Class Period or January 1, 2018 through the date of the Court's entry of the Final Approval Order and Judgment (the "Settlement Class").

16. 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 he has no interests antagonistic to or in conflict with the Settlement Class and has retained experienced and competent counsel to prosecute this Lawsuit; and 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.¹

Releases, Dismissal and Final Judgment

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

¹ Additionally, while the Court has elected to only certify the Settlement Class under O.C.G.A. §9-11-23(b)(1) and O.C.G.A. §9-11-23(b)(2) the Court also finds that certification under 9-11-23(b)(3) would be appropriate as questions of law or fact common to the members of the classes predominate over questions affecting only individual members, satisfying the requirements of O.C.G.A. § 9-11-23(b)(3) and 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).

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

19. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to the administration, consummation, enforcement and interpretation of the Settlement Agreement, to protect and effectuate this Order, and for any other necessary purpose.

20. The Clerk shall promptly enter this Order as a Final Judgment, including the attached Exhibit 1, in the docket of this Lawsuit.

SO ORDERED this 14 day of AUG, 2025.



Judge

Exhibit "1"

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

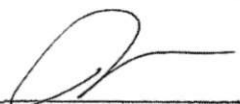
I. The undersigned counsel represent that they are fully authorized to enter into and to execute this Agreement between Plaintiff, individually, and on behalf of the Settlement Class, the Releasing Parties, and the County.

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
D092F64388A448A...

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**

Patrick Tolson

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"

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"

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"

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.

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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 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

CIVIL ACTION NO. 23-CV-00067

V.

Defendant.

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 _____

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"

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"

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"

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"

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,

v.

BROOKS COUNTY

Defendant.

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CIVIL ACTION NO. 23-CV-00067

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