

JUN 07, 2023 09:50 AM

Mandy Harrison
Mandy Harrison, Clerk
McIntosh County, Georgia

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

TROY and TARYN NIXON)	
)	
Plaintiffs,)	CIVIL ACTION NO. SUV2023000081
)	
v.)	
)	
CITY OF DARIEN, GEORGIA)	
)	
)	
Defendant.)	

NAMED PLAINTIFFS' FIRST AMENDED VERIFIED CLASS ACTION COMPLAINT

COMES NOW Plaintiffs Tory and Taryn Nixon (hereinafter “Named Plaintiffs”) and make and file this First Amended Verified Complaint on behalf of themselves and prospective class members for tax refund and prejudgment interest pursuant to O.C.G.A. § 48-5-380 and attorney’s fees and costs under O.C.G.A. § 13-6-11 to recover ad valorem taxes unlawfully billed and collected and other relief and representing to the Court as follows:

IDENTIFICATION OF THE PARTIES, JURISDICTION and VENUE

1.

Named Plaintiffs are residents of the City of Darien, McIntosh County, Georgia and the owners of City of Darien Tax Parcel Number D011A0024 located at 102 Haven Court, Darien, Georgia 31305 (the “Subject Parcel”).

2.

Defendant City of Darien, Georgia is a municipal entity organized under the Constitution and the laws of the State of Georgia (hereinafter the “Defendant” or the “City”) and the entity to which Named Plaintiffs and all others similarly situated paid illegally and erroneously assessed taxes and from whom refunds of such taxes are sought.

3.

Jurisdiction and venue are proper in this Court.

FACTUAL BACKGROUND

4.

Named Plaintiffs reallege and incorporate the allegations set forth in paragraphs 1-3 as if set forth herein verbatim.

5.

Named Plaintiffs are residents of and own property located in the City of Darien, McIntosh County, Georgia.

6.

For Tax Years 2019, 2020, 2021 and 2022, the ad valorem tax bills issued to and paid by Named Plaintiffs were based on an incorrect application of the City of Darien homestead exemption for taxes for municipal purposes found in House Bill 1197 (“HB 1197”) enacted on January 1, 2007 (hereinafter referred to as the “Homestead Exemption”).

7.

Upon information and belief, McIntosh County set the Homestead Exemption value for the City for each year from 2016 through 2022. The Homestead Exemption value for each year from 2016 through 2022 was based on an incorrect application of HB 1197.

8.

The Homestead Exemption provides that:

Each resident of the City of Darien is granted an exemption on that person’s homestead from City of Darien ad valorem taxes for municipal purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of the homestead.

A true and correct copy of HB 1197 is attached as Exhibit (“Ex.”) “A”.

9.

The Homestead Exemption Section 1(a)(2) states that “Base Year” is “the taxable year immediately preceding the taxable year in which the exemption under [the Homestead Exemption] is first granted to the most recent owner of such homestead.” See Ex. A at Section 1(a)(2).

10.

In short, the Homestead Exemption provides for exemption from ad valorem taxes for municipal purposes on the increase in value of property over the Base Year Value.

11.

Named Plaintiffs applied for and were granted the Homestead Exemption.

12.

Despite the plain language of the Homestead Exemption stating that the “Base Year” should be the tax year “immediately preceding” the tax year that the Homestead Exemption was granted to the most recent owner, the City treated the year the exemption was granted as the Base Year rather than the immediately preceding year.

13.

The language of the Homestead Exemption is the exact same language as the Glynn County, Georgia homestead exemption for county and school taxes known as the “Scarlett Williams Exemption” enacted May 1, 2000 pursuant to House Bill 1690 (“HB 1690”) and House Bill 1691 (“HB 1691”). A true a correct copy of HB 1690 attached as Exhibit “B” and a true and correct copy of HB 1691 is attached as Exhibit “C”. Compare HB 1197 Section 1(a)(2) and (b) with HB 1690 Section 1(a)(2) and (b).

14.

The Georgia Court of Appeals interpreted the term “Base Year” in the Scarlett Williams

Exemption (which is defined exactly the same way as it is defined here in HB 1197) and held that “[b]ased on the plain language of the Act, the base year is merely the taxable year immediately preceding the taxable year in which the applicant was the owner of the property on January 1 – in other words, the year prior to the year in which the homestead exemption was granted.” Coleman, et al. v. Glynn County, Georgia, et al., 344 Ga. App. 545, 549, 809 S.E.2d 383, 387 (2018).

15.

The language of the Homestead Exemption is also the exact language as the McIntosh County, Georgia homestead exemption for county taxes found in House Bill 382 (“H.B. 382”) and House Bill 450 (“H.B. 450”) (the “McIntosh County Homestead Exemption”). A true and correct copy of HB 382 is attached hereto as Exhibit “D” and a true and correct copy of HB 450 is attached hereto as Exhibit “E”.

16.

Upon information and belief, based at least in part on the Georgia Court of Appeals’ decision in Coleman, the Board of Commissioners of McIntosh County approved a policy to refund taxpayers for the illegal and erroneous assessment of taxes based on the incorrect application of the Base Year by using the year in which the Homestead Exemption was first granted rather than the immediately preceding year.

17.

The policy approved for refund by the Board of Commissioners of McIntosh County did not comply with Georgia law, resulting in McIntosh County being sued in a class action lawsuit in 2021 based on McIntosh County’s incorrect application of the term Base Year. See Mary A. Bailey v. McIntosh County, Georgia, Superior Court of McIntosh County, Civil Action No. SUV2021000009.

18.

Ultimately, McIntosh County settled the class action lawsuit in 2022 with the Court granting final approval to the settlement on May 5, 2022 resolving claims for the improper application of the McIntosh County Homestead Exemption for 2016 through 2022. See <http://mcintoshcountyga.com/214/Tax-Refund-Case>.

19.

O.C.G.A. § 48-5-380 (the “Refund Statute”) provides that “each county ... *shall* refund to taxpayers any and all taxes [w]hich are determined to have been erroneously or illegally assessed and collected from the taxpayers ... or [w]hich are determined to have been voluntarily or involuntarily overpaid by the taxpayers.” O.C.G.A. § 48-5-380(a) (emphasis supplied).

20.

The Georgia Court of Appeals ruled that the statute of limitation under the Refund Statute is five (5) years. The Court ruled that under O.C.G.A. § 48-5-380(g) the Refund Statute “allows for the filing of a suit against a county ... for a tax refund within five years of the date the disputed taxes were paid.” Hojeij Branded Foods, LLC v. Clayton County, Georgia, et al., 355 Ga. App. 222, 228, 843 S.E.2d 902, 907 (2020) (cert denied Dec. 7, 2020).

21.

Defendant failed to provide Named Plaintiffs any notice concerning the granting or denial of the Homestead Exemption and specifically failed to provide notice pursuant to O.C.G.A. § 48-5-306 that the Homestead Exemption had been denied concerning the use of the year the Homestead Exemption was granted as the Base Year and an opportunity to appeal the same pursuant to O.C.G.A. § 48-5-311.

22.

By utilizing the incorrect value as the Base Year value for the Homestead Exemption, Defendant has subjected Named Plaintiffs to illegal and erroneous taxes based on the difference between the assessed value in the year the Homestead Exemption was granted and the assessed value in the immediately preceding year in calculating tax bills for 2019 through 2022.

23.

Named Plaintiffs and prospective class members are entitled to refunds of the taxes improperly and illegally billed and collected plus interest as provided by Georgia law.

24.

Named Plaintiffs have satisfied all conditions precedent to bringing the instant action.

CLASS ACTION ALLEGATIONS

25.

Named Plaintiffs reallege and incorporate the allegations set forth in paragraphs 1-24 as if set forth herein verbatim.

26.

This action is brought by Named Plaintiffs as a class action, on their own behalf and on behalf of all prospective class members, under the provisions of O.C.G.A. § 9-11-23 for damages, and relief incident and subordinate thereto, including attorney's fees and costs.

27.

Named Plaintiffs seek certification of one (1) class. The class is comprised of taxpayers similarly situated, who like Named Plaintiffs, own property in the City of Darien, Georgia who received the Homestead Exemption in the calculation of their tax bill in 2016, 2017, 2018, 2019, 2020, 2021 or 2022 for whom the City of Darien used the year in which the Homestead Exemption was first granted as the Base Year (the "Incorrect Base Year") rather than the immediately

preceding year (the “Correct Base Year”) in calculating the exemption amount under the Homestead Exemption for property tax bills in 2016, 2017, 2018, 2019, 2020, 2021 or 2022 and for whom the value frozen in the year in which the Homestead Exemption was first granted is greater than the value in the immediately preceding year (hereinafter the “Class”).

28.

The Class so described is comprised of numerous members who have yet to be refunded monies related to illegally and erroneously assessed taxes for 2016 through 2022.

29.

Additionally, the Class seeks attorney’s fees and interest.

30.

The Class members are so numerous that joinder of individual members herein is impracticable.

31.

There are common questions of law and fact in the action that relate to and affect the rights of members of the Class and the relief sought is common to the members of the Class.

32.

The claims of Named Plaintiffs, who are representative of class members, are typical of the claims of the members of the Class, in that the claims of all members of the Class, including Named Plaintiffs, depend on the showing of the acts and/or omissions of Defendant or its agents or instrumentalities giving rise to the right of Named Plaintiffs to the relief sought herein. There is no conflict as between Named Plaintiffs and Class members with respect to this action, or with respect to the claims for relief herein set forth.

33.

This action is properly maintained as a class action pursuant to O.C.G.A. § 9-11-23(b)(1)(A) because the prosecution of separate actions by 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 any party opposing the Class.

34.

This action is properly maintained as a class action pursuant to O.C.G.A. § 9-11-23(b)(1)(B) in that prosecution of separate actions by individual Class members would create a risk of adjudications with respect to individual members of the Class that would as a practical matter be dispositive of the interest of the other members not parties to the adjudications or substantially impair or impede their ability to protect their interests.

35.

This action is properly maintained as a class action pursuant to O.C.G.A. § 9-11-23(b)(3) inasmuch as the questions of law and fact common to the Class predominate over any questions affecting only individual members, and a class action is superior to other available methods for the fair and efficient adjudication of the controversy.

36.

Named Plaintiffs are the representative party for the Class, and are able to, and will, fairly and adequately protect the interests of Class members. The attorneys for Named Plaintiffs are experienced in class action litigation and have successfully represented claimants in other class litigation. Of the attorneys designated as counsel for Named Plaintiffs, those undersigned attorneys will actively conduct and be responsible for Named Plaintiffs' case herein as well as the case of all other Class members.

COUNT I- REFUND UNDER O.C.G.A. § 48-5-380

37.

Named Plaintiffs reallege and incorporate the allegations set forth in paragraphs 1-36 as if set forth herein verbatim.

38.

The use of the Incorrect Base Year in calculating the ad valorem tax bills for Named Plaintiffs and all others similarly situated for 2016 through 2022 has resulted in the payment of illegally and erroneously assessed taxes.

39.

Under O.C.G.A. § 48-5-380, Named Plaintiffs and the members of the Class are entitled to a refund of all illegally and erroneously assessed taxes or voluntarily or involuntarily over paid taxes based on the use of the Incorrect Base Year in calculating the Homestead Exemption for tax years 2016 through 2022. Accordingly, all taxes collected based the Incorrect Base Year for 2016 through 2022 along with prejudgment interest must be refunded to Named Plaintiffs and the Class.

COUNT II- ATTORNEY'S FEES FOR BAD FAITH AND STUBBORN LITIGIOUSNESS

40.

Named Plaintiffs reallege and incorporate the allegations set forth in paragraphs 1-39 as if set forth herein verbatim.

41.

Defendant has acted in bad faith, been stubbornly litigious and has caused Named Plaintiffs unnecessary trouble and expense, entitling Named Plaintiffs to recover their costs of this litigation, including reasonable attorneys' fees and expenses pursuant to O.C.G.A. § 13-6-11.

WHEREFORE, having filed this Verified First Amended Complaint Named Plaintiffs prays that:

- a) That the Class as described herein be certified;
- b) That process issue and be served on Defendant in accordance with Georgia law;
- c) That Named Plaintiffs and the Class recover all illegally and erroneously assessed taxes for 2016 through 2022 pursuant to O.C.G.A. § 48-5-380 based on the use of the Incorrect Base Year in calculating the Homestead Exemption;
- d) That this Court enter an Order requiring Defendant to pay to Named Plaintiffs and all other members of the Class all attorney's fees and costs of litigation associated with this action;
- e) That Named Plaintiffs and all other Class Members recover prejudgment interest on the refunds owed as provided by law; and
- f) That Named Plaintiffs and prospective Class members have all other and further relief deemed just and appropriate by this Court.

RESPECTFULLY SUBMITTED, this 7th day of May, 2023.

ROBERTS TATE, LLC

BY: /s/ James L. Roberts, IV
James L. Roberts IV
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Marsha Flora Schmitter
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ATTORNEYS FOR PLAINTIFFS

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

TROY and TARYN NIXON)	
)	
Plaintiffs,)	CIVIL ACTION NO. SUV2023000081
)	
v.)	
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CITY OF DARIEN, GEORGIA)	
)	
)	
Defendant.)	

CERTIFICATE OF SERVICE

I, James L. Roberts, IV, do hereby certify that, on this date, I served a copy of the within and foregoing NAMED PLAINTIFFS' FIRST AMENDED VERIFIED CLASS ACTION COMPLAINT upon the following counsel of record by mailing a copy, postage prepaid to:

Richard Braun
106 Washington St.
Darien, Georgia 31305
Attorney for Defendant

This 7th day of June, 2023.

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

Exhibit “A”

House Bill 1197 (AS PASSED HOUSE AND SENATE)

By: Representative Lane of the 167th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Darien ad valorem taxes for municipal
2 purposes in an amount equal to the amount by which the current year assessed value of a
3 homestead exceeds the base year assessed value of such homestead; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for a referendum, effective dates, and automatic repeal; to repeal
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

9 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for municipal purposes" means all municipal ad valorem taxes for
11 municipal purposes levied by, for, or on behalf of the City of Darien, including, but not
12 limited to, ad valorem taxes to pay interest on and to retire municipal bonded
13 indebtedness.

14 (2) "Base year" means the taxable year immediately preceding the taxable year in which
15 the exemption under this Act is first granted to the most recent owner of such homestead.

16 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
17 the O.C.G.A., as amended.

18 (b) Each resident of the City of Darien is granted an exemption on that person's homestead
19 from City of Darien ad valorem taxes for municipal purposes in an amount equal to the
20 amount by which the current year assessed value of that homestead exceeds the base year
21 assessed value of that homestead. This exemption shall not apply to taxes assessed on
22 improvements to the homestead or additional land that is added to the homestead after
23 January 1 of the base year. If any real property is added to or removed from the homestead,
24 the base year assessed value shall be adjusted to reflect such addition or removal and the
25 exemption shall be recalculated accordingly. The value of that property in excess of such
26 exempted amount shall remain subject to taxation.

1 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
2 section unless the person or person's agent files an application with the governing authority
3 of the City of Darien, or the designee thereof, giving such information relative to receiving
4 such exemption as will enable the governing authority of the City of Darien, or the designee
5 thereof, to make a determination regarding the initial and continuing eligibility of such owner
6 for such exemption. The governing authority of the City of Darien, or the designee thereof,
7 shall provide application forms for this purpose.

8 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
9 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
10 as long as the owner occupies the residence as a homestead. After a person has filed the
11 proper application as provided in subsection (c) of this section, it shall not be necessary to
12 make application thereafter for any year and the exemption shall continue to be allowed to
13 such person. It shall be the duty of any person granted the homestead exemption under
14 subsection (b) of this section to notify the governing authority of the City of Darien, or the
15 designee thereof, in the event that person for any reason becomes ineligible for that
16 exemption.

17 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
18 ad valorem taxes, county ad valorem taxes for county purposes, or county or independent
19 school district ad valorem taxes for educational purposes. The homestead exemption granted
20 by subsection (b) of this section shall be in addition to and not in lieu of any other homestead
21 exemption applicable to municipal ad valorem taxes for municipal purposes.

22 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
23 beginning on or after January 1, 2007.

24 **SECTION 2.**

25 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
26 election superintendent of the City of Darien shall call and conduct an election as provided
27 in this section for the purpose of submitting this Act to the electors of the City of Darien for
28 approval or rejection. The municipal election superintendent shall conduct that election on
29 the date of the state-wide general election in 2006, and shall issue the call and conduct that
30 election as provided by general law. The municipal election superintendent shall cause the
31 date and purpose of the election to be published once a week for two weeks immediately
32 preceding the date thereof in the official organ of McIntosh County. The ballot shall have
33 written or printed thereon the words:

1 " YES Shall the Act be approved which provides a homestead exemption from City
 2 of Darien ad valorem taxes for municipal purposes in an amount equal to
 3 NO the amount by which the current year assessed value of a homestead
 4 exceeds the base year assessed value of such homestead?"

5 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 6 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 7 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 8 effect on January 1, 2007. If the Act is not so approved or if the election is not conducted
 9 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
 10 be automatically repealed on the first day of January immediately following that election
 11 date. The expense of such election shall be borne by the City of Darien. It shall be the
 12 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

13 **SECTION 3.**

14 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
 15 its approval by the Governor or upon its becoming law without such approval.

16 **SECTION 4.**

17 All laws and parts of laws in conflict with this Act are repealed.

Exhibit “B”



[Legislation](#) [Clerk's Office](#) [Members](#) [Committees](#) [Meetings](#) [Home](#) [Senate](#)

Georgia House of Representatives



HB 1690 - Glynn County; homestead exemption

Scarlett, Stephen G (174th) Tillman, Eugene C (173rd)

Status Summary HC: LLeg SC: SLGO FR: 03/07/00 LA: 05/01/00 Signed by Governor

First Reader Summary

A BILL to provide for a homestead exemption from certain Glynn County ad valorem taxes for county purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of that homestead; and for other purposes.

Page Numbers: 1 2 3

House	Action	Senate
3/7/00	Read 1st Time	3/13/00
3/8/00	Read 2nd Time	
3/9/00	Favorably Reported	3/15/00
3/9/00	Read 3rd Time	
3/9/00	Passed/Adopted	3/15/00
3/27/00	Sent to Governor	
5/1/00	Signed by Governor	
890	Act/Veto Number	
5/1/00	Effective Date	

Version by LC Number
LC 18 0108 As Introduced

HB 1690

LC 18 0108

A BILL TO BE ENTITLED
AN ACT

1- 1 To provide for a homestead exemption from certain Glynn
1- 2 County ad valorem taxes for county purposes in an amount
1- 3 equal to the amount by which the current year assessed value
1- 4 of that homestead exceeds the base year assessed value of
1- 5 that homestead; to provide for definitions; to specify the
1- 6 terms and conditions of the exemption and the procedures
1- 7 relating thereto; to provide for applicability; to provide
1- 8 for a referendum, effective dates, and automatic repeal; to
1- 9 repeal conflicting laws; and for other purposes.

1-10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

1-11 SECTION 1.

1-12 (a) As used in this Act, the term:

1-13 (1) "Ad valorem taxes for county purposes" means all ad
1-14 valorem taxes for county purposes levied by, for, or on
1-15 behalf of Glynn County, including, but not limited to,
1-16 any taxes to pay interest on and to retire county bonded
1-17 indebtedness.

1-18 (2) "Base year" means the taxable year immediately
1-19 preceding the taxable year in which the exemption under
1-20 this Act is first granted to the most recent owner of
1-21 such homestead.

1-22 (3) "Homestead" means homestead as defined and qualified
1-23 in Code Section 48-5-40 of the O.C.G.A., with the
1-24 additional qualification that it shall include only the
1-25 primary residence and not more than five contiguous
1-26 acres of land immediately surrounding such residence.

1-27 (b) Each resident of Glynn County is granted an exemption on
1-28 that person's homestead from all Glynn County ad valorem
1-29 taxes for county purposes in an amount equal to the amount
1-30 by which the current year assessed value of that homestead
1-31 exceeds the base year assessed value of that homestead. This
1-32 exemption shall not apply to taxes assessed on improvements
1-33 to the homestead or additional land that is added to the

-1-

2- 1 homestead after January 1 of the base year. If any real
2- 2 property is removed from the homestead, the base year
2- 3 assessed value shall be adjusted to reflect such removal and
2- 4 the exemption shall be recalculated accordingly. The value
2- 5 of that property in excess of such exempted amount shall
2- 6 remain subject to taxation.

2- 7 (c) A person shall not receive the homestead exemption
2- 8 granted by subsection (b) of this section unless the person
2- 9 or person's agent files an application with the tax
2-10 commissioner of Glynn County giving such information
2-11 relative to receiving such exemption as will enable the tax
2-12 commissioner to make a determination as to whether such
2-13 owner is entitled to such exemption.

2-14 (d) The tax commissioner of Glynn County shall provide
2-15 application forms for the exemption granted by subsection
2-16 (b) of this section which shall require such information as
2-17 may be necessary to determine the initial and continuing

2-18 eligibility of the owner for the exemption.

2-19 (e) The exemption shall be claimed and returned as provided
 2-20 in Code Section 48-5-50.1 of the O.C.G.A. The exemption
 2-21 shall be automatically renewed from year to year as long as
 2-22 the owner occupies the residence as a homestead. After a
 2-23 person has filed the proper application as provided in
 2-24 subsection (c) of this section, it shall not be necessary to
 2-25 make application thereafter for any year and the exemption
 2-26 shall continue to be allowed to such person. It shall be
 2-27 the duty of any person granted the homestead exemption under
 2-28 subsection (b) of this section to notify the tax
 2-29 commissioner of the county or the designee thereof in the
 2-30 event that person for any reason becomes ineligible for that
 2-31 exemption.

2-32 (f) The exemption granted by this Act shall not apply to or
 2-33 affect state ad valorem taxes, county school district ad
 2-34 valorem taxes for educational purposes, or municipal ad
 2-35 valorem taxes for municipal purposes. The homestead
 2-36 exemption granted by subsection (b) of this section shall be
 2-37 in addition to and not in lieu of any other homestead
 2-38 exemption applicable to county ad valorem taxes for county
 2-39 purposes.

2-40 (g) The exemption granted by subsection (b) of this section
 2-41 shall apply to all taxable years beginning on or after
 2-42 January 1, 2001.

-2-

3- 1 SECTION 2.

3- 2 Unless prohibited by the federal Voting Rights Act of 1965,
 3- 3 as amended, the election superintendent of Glynn County
 3- 4 shall call and conduct an election as provided in this
 3- 5 section for the purpose of submitting this Act to the
 3- 6 electors of Glynn County for approval or rejection. The
 3- 7 election superintendent shall conduct that election on the
 3- 8 date of the November, 2000, state-wide general election and
 3- 9 shall issue the call and conduct that election as provided
 3-10 by general law. The superintendent shall cause the date and
 3-11 purpose of the election to be published once a week for two
 3-12 weeks immediately preceding the date thereof in the official
 3-13 organ of Glynn County. The ballot shall have written or
 3-14 printed thereon the words:

3-15 " () YES Shall the Act be approved which provides a
 3-16 homestead exemption from certain Glynn County
 3-17 () NO ad valorem taxes for county purposes in an
 3-18 amount equal to the amount by which the
 3-19 assessed value of that homestead for the

- 3-20 current year exceeds the base year assessed
3-21 value of that homestead?"
- 3-22 All persons desiring to vote for approval of the Act shall
3-23 vote "Yes," and those persons desiring to vote for rejection
3-24 of the Act shall vote "No." If more than one-half of the
3-25 votes cast on such question are for approval of the Act,
3-26 Section 1 of this Act shall become of full force and effect
3-27 on January 1, 2001. If the Act is not so approved or if the
3-28 election is not conducted as provided in this section,
3-29 Section 1 of this Act shall not become effective and this
3-30 Act shall be automatically repealed on the first day of
3-31 January immediately following that election date.
- 3-32 The expense of such election shall be borne by Glynn County.
3-33 It shall be the election superintendent's duty to certify
3-34 the result thereof to the Secretary of State.
- 3-35 SECTION 3.
- 3-36 Except as otherwise provided in Section 2 of this Act, this
3-37 Act shall become effective upon its approval by the Governor
3-38 or upon its becoming law without such approval.
- 3-39 SECTION 4.
- 3-40 All laws and parts of laws in conflict with this Act are
3-41 repealed.

Exhibit “C”



Legislation Clerk's Office Members Committees Meetings Home Senate

Georgia House of Representatives



HB 1691 - Glynn County; homestead exemption

Scarlett, Stephen G (174th) Tillman, Eugene C (173rd)

Status Summary HC: LLeg SC: SLGO FR: 03/07/00 LA: 05/01/00 Signed by Governor

First Reader Summary

A BILL to provide for a homestead exemption from certain Glynn County School District ad valorem taxes for educational purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead; and for other purposes.

Page Numbers: 1 2 3

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3/7/00	Read 1st Time	3/13/00
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3/9/00	Passed/Adopted	3/15/00
4/4/00	Sent to Governor	
5/1/00	Signed by Governor	
891	Act/Veto Number	
5/1/00	Effective Date	

Version by LC Number
LC 18 0109 As Introduced

HB 1691

LC 18 0109

A BILL TO BE ENTITLED AN ACT

- 1- 1 To provide for a homestead exemption from certain Glynn
- 1- 2 County School District ad valorem taxes for educational
- 1- 3 purposes in an amount equal to the amount by which the
- 1- 4 current year assessed value of a homestead exceeds the base
- 1- 5 year assessed value of such homestead; to provide for
- 1- 6 definitions; to specify the terms and conditions of the
- 1- 7 exemption and the procedures relating thereto; to provide
- 1- 8 for applicability; to provide for a referendum, effective
- 1- 9 dates, and automatic repeal; to repeal conflicting laws; and
- 1-10 for other purposes.

1-11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

1-12 SECTION 1.

1-13 (a) As used in this Act, the term:

1-14 (1) "Ad valorem taxes for educational purposes" means
1-15 all ad valorem taxes for educational purposes levied by,
1-16 for, or on behalf of the Glynn County School District,
1-17 including but not limited to taxes to pay interest on
1-18 and to retire school bond indebtedness.

1-19 (2) "Base year" means the taxable year immediately
1-20 preceding the taxable year in which the exemption under
1-21 this Act is first granted to the most recent owner of
1-22 such homestead.

1-23 (3) "Homestead" means homestead as defined and qualified
1-24 in Code Section 48-5-40 of the O.C.G.A., with the
1-25 additional qualification that it shall include only the
1-26 primary residence and not more than five contiguous
1-27 acres of land immediately surrounding such residence.

1-28 (b) Each resident of the Glynn County School District is
1-29 granted an exemption on that person's homestead from all
1-30 Glynn County School District taxes for educational purposes
1-31 in an amount equal to the amount by which the current year
1-32 assessed value of that homestead exceeds the base year
1-33 assessed value of the homestead. This exemption shall not

-1-

2- 1 apply to taxes assessed on improvements to the homestead or
2- 2 additional land that is added to the homestead after January
2- 3 1 of the base year. If any real property is removed from
2- 4 the homestead, the base year assessed value shall be
2- 5 adjusted to reflect such removal and the exemption shall be
2- 6 recalculated accordingly. The value of that property in
2- 7 excess of such exempted amount shall remain subject to
2- 8 taxation.

2- 9 (c) A person shall not receive the homestead exemption
2-10 granted by subsection (b) of this section unless the person
2-11 or person's agent files an application with the tax
2-12 commissioner of Glynn County giving such information
2-13 relative to receiving such exemption as will enable the tax
2-14 commissioner to make a determination as to whether such
2-15 owner is entitled to such exemption.

2-16 (d) The tax commissioner of Glynn County shall provide
2-17 application forms for the exemption granted by subsection
2-18 (b) of this section which shall require such information as
2-19 may be necessary to determine the initial and continuing
2-20 eligibility of the owner for the exemption.

2-21 (e) The exemption shall be claimed and returned as provided
2-22 in Code Section 48-5-50.1 of the O.C.G.A. The exemption
2-23 shall be automatically renewed from year to year as long as
2-24 the owner occupies the residence as a homestead. After a

2-25 person has filed the proper application as provided in
 2-26 subsection (c) of this section, it shall not be necessary to
 2-27 make application thereafter for any year and the exemption
 2-28 shall continue to be allowed to such person. It shall be
 2-29 the duty of any person granted the homestead exemption under
 2-30 subsection (b) of this section to notify the tax
 2-31 commissioner of the county or the designee thereof in the
 2-32 event that person for any reason becomes ineligible for that
 2-33 exemption.

2-34 (f) The exemption granted by this Act shall not apply to or
 2-35 affect state ad valorem taxes, county ad valorem taxes for
 2-36 county purposes, or municipal ad valorem taxes for municipal
 2-37 purposes. The homestead exemption granted by subsection (b)
 2-38 of this section shall be in addition to and not in lieu of
 2-39 any other homestead exemption applicable to county school
 2-40 district ad valorem taxes for educational purposes.

2-41 (g) The exemption granted by subsection (b) of this section
 2-42 shall apply to all taxable years beginning on or after
 2-43 January 1, 2001.

-2-

3- 1

SECTION 2.

3- 2 Unless prohibited by the federal Voting Rights Act of 1965,
 3- 3 as amended, the election superintendent of Glynn County
 3- 4 shall call and conduct an election as provided in this
 3- 5 section for the purpose of submitting this Act to the
 3- 6 electors of the Glynn County School District for approval or
 3- 7 rejection. The election superintendent shall conduct that
 3- 8 election on the date of the November, 2000, state-wide
 3- 9 general election and shall issue the call and conduct that
 3-10 election as provided by general law. The superintendent
 3-11 shall cause the date and purpose of the election to be
 3-12 published once a week for two weeks immediately preceding
 3-13 the date thereof in the official organ of Glynn County. The
 3-14 ballot shall have written or printed thereon the words:

3-15 " () YES Shall the Act be approved which provides a
 3-16 homestead exemption from certain Glynn County
 3-17 () NO School District taxes for educational purposes
 3-18 in an amount equal to the amount by which the
 3-19 assessed value of a homestead for the current
 3-20 year exceeds the base year assessed value of
 3-21 such homestead?"

3-22 All persons desiring to vote for approval of the Act shall
 3-23 vote "Yes," and those persons desiring to vote for rejection
 3-24 of the Act shall vote "No." If more than one-half of the
 3-25 votes cast on such question are for approval of the Act,
 3-26 Section 1 of this Act shall become of full force and effect
 3-27 on January 1, 2001. If the Act is not so approved or if the
 3-28 election is not conducted as provided in this section,
 3-29 Section 1 of this Act shall not become effective and this
 3-30 Act shall be automatically repealed on the first day of
 3-31 January immediately following that election date.

- 3-32 The expense of such election shall be borne by Glynn County.
3-33 It shall be the election superintendent's duty to certify
3-34 the result thereof to the Secretary of State.

3-35

SECTION 3.

- 3-36 Except as otherwise provided in Section 2 of this Act, this
3-37 Act shall become effective upon its approval by the Governor
3-38 or upon its becoming law without such approval.

3-39

SECTION 4.

- 3-40 All laws and parts of laws in conflict with this Act are
3-41 repealed.

-3-■

*Clerk of the House
Robert E. Rivers, Jr., Clerk
Last Updated on 05/04/00*

Exhibit “D”

House Bill 382 (AS PASSED HOUSE AND SENATE)

By: Representative Lane of the 167th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from McIntosh County ad valorem taxes for county
2 purposes in an amount equal to the amount by which the current year assessed value of a
3 homestead exceeds the base year assessed value of such homestead; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to provide for a referendum, effective dates, and
6 automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

9 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
11 purposes levied by, for, or on behalf of McIntosh County, including, but not limited to,
12 any ad valorem taxes to pay interest on and to retire county bonded indebtedness.

13 (2) "Base year" means the taxable year immediately preceding the taxable year in which
14 the exemption under this Act is first granted to the most recent owner of such homestead.

15 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
16 the O.C.G.A., as amended.

17 (b) Each resident of McIntosh County is granted an exemption on that person's homestead
18 from McIntosh County ad valorem taxes for county purposes in an amount equal to the
19 amount by which the current year assessed value of that homestead exceeds the base year
20 assessed value of the homestead. This exemption shall not apply to taxes assessed on
21 improvements to the homestead or additional land that is added to the homestead after
22 January 1 of the base year. If any real property is added to or removed from the homestead,
23 the base year assessed value shall be adjusted to reflect such addition or removal and the
24 exemption shall be recalculated accordingly. The value of that property in excess of such
25 exempted amount shall remain subject to taxation.

- 1 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
 2 section unless the person or person's agent files an application with the tax commissioner of
 3 McIntosh County giving such information relative to receiving such exemption as will enable
 4 the tax commissioner to make a determination regarding the initial and continuing eligibility
 5 of such owner for such exemption. The tax commissioner of McIntosh County shall provide
 6 application forms for this purpose.
- 7 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
 8 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
 9 so long as the owner occupies the residence as a homestead. After a person has filed the
 10 proper application as provided in subsection (c) of this section, it shall not be necessary to
 11 make application thereafter for any year and the exemption shall continue to be allowed to
 12 such person. It shall be the duty of any person granted the homestead exemption under
 13 subsection (b) of this section to notify the tax commissioner of the county in the event that
 14 person for any reason becomes ineligible for that exemption.
- 15 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
 16 ad valorem taxes, county or independent school district ad valorem taxes for educational
 17 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption
 18 granted by subsection (b) of this section shall be in addition to and not in lieu of any other
 19 homestead exemption applicable to county ad valorem taxes for county purposes.
- 20 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 21 beginning on or after January 1, 2006.

22

SECTION 2.

23 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
 24 superintendent of McIntosh County shall call and conduct a special election as provided in
 25 this section for the purpose of submitting this Act to the electors of McIntosh County for
 26 approval or rejection. The election superintendent shall conduct that election on the Tuesday
 27 after the first Monday in November in 2005 and shall issue the call and conduct that election
 28 as provided by general law. The election superintendent shall cause the date and purpose of
 29 the election to be published once a week for two weeks immediately preceding the date
 30 thereof in the official organ of McIntosh County. The ballot shall have written or printed
 31 thereon the words:

- 32 "() YES Shall the Act be approved which provides a homestead exemption from
 33 McIntosh County ad valorem taxes for county purposes in an amount equal
 34 () NO to the amount by which the current year assessed value of a homestead
 35 exceeds the base year assessed value of such homestead?"

1 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
2 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
3 such question are for approval of the Act, Section 1 of this Act shall become of full force and
4 effect on January 1, 2006. If the Act is not so approved or if the election is not conducted
5 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
6 be automatically repealed on the first day of January immediately following that election
7 date. The expense of such election shall be borne by McIntosh County. It shall be the
8 election superintendent's duty to certify the result thereof to the Secretary of State.

9 **SECTION 3.**

10 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
11 its approval by the Governor or upon its becoming law without such approval.

12 **SECTION 4.**

13 All laws and parts of laws in conflict with this Act are repealed.

House Bill 450 (AS PASSED HOUSE AND SENATE)

By: Representative Lane of the 167th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from McIntosh County School District ad valorem
2 taxes for educational purposes in an amount equal to the amount by which the current year
3 assessed value of a homestead exceeds the base year assessed value of such homestead; to
4 provide for definitions; to specify the terms and conditions of the exemption and the
5 procedures relating thereto; to provide for applicability; to provide for a referendum,
6 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the McIntosh County School District,
12 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
13 school district bonded indebtedness.

14 (2) "Base year" means the taxable year immediately preceding the taxable year in which
15 the exemption under this Act is first granted to the most recent owner of such homestead.

16 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
17 the O.C.G.A., as amended.

18 (b) Each resident of the McIntosh County School District is granted an exemption on that
19 person's homestead from McIntosh County School District ad valorem taxes for educational
20 purposes in an amount equal to the amount by which the current year assessed value of that
21 homestead exceeds the base year assessed value of the homestead. This exemption shall not
22 apply to taxes assessed on improvements to the homestead or additional land that is added
23 to the homestead after January 1 of the base year. If any real property is added to or removed
24 from the homestead, the base year assessed value shall be adjusted to reflect such addition
25 or removal and the exemption shall be recalculated accordingly. The value of that property
26 in excess of such exempted amount shall remain subject to taxation.

- 1 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
2 section unless the person or person's agent files an application with the tax commissioner of
3 McIntosh County giving such information relative to receiving such exemption as will enable
4 the tax commissioner to make a determination regarding the initial and continuing eligibility
5 of such owner for such exemption. The tax commissioner of McIntosh County shall provide
6 application forms for this purpose.
- 7 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
8 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
9 so long as the owner occupies the residence as a homestead. After a person has filed the
10 proper application as provided in subsection (c) of this section, it shall not be necessary to
11 make application thereafter for any year and the exemption shall continue to be allowed to
12 such person. It shall be the duty of any person granted the homestead exemption under
13 subsection (b) of this section to notify the tax commissioner of the county in the event that
14 person for any reason becomes ineligible for that exemption.
- 15 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
16 ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem taxes
17 for municipal purposes, or independent school district taxes for educational purposes. The
18 homestead exemption granted by subsection (b) of this section shall be in addition to and not
19 in lieu of any other homestead exemption applicable to county school district ad valorem
20 taxes for educational purposes.
- 21 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
22 beginning on or after January 1, 2006.

23 **SECTION 2.**

24 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
25 superintendent of McIntosh County shall call and conduct an election as provided in this
26 section for the purpose of submitting this Act to the electors of the McIntosh County School
27 District for approval or rejection. The election superintendent shall conduct that election on
28 the Tuesday after the first Monday in November in 2005 and shall issue the call and conduct
29 that election as provided by general law. The election superintendent shall cause the date and
30 purpose of the election to be published once a week for two weeks immediately preceding
31 the date thereof in the official organ of McIntosh County. The ballot shall have written or
32 printed thereon the words:

Exhibit “E”

House Bill 450 (AS PASSED HOUSE AND SENATE)

By: Representative Lane of the 167th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from McIntosh County School District ad valorem
2 taxes for educational purposes in an amount equal to the amount by which the current year
3 assessed value of a homestead exceeds the base year assessed value of such homestead; to
4 provide for definitions; to specify the terms and conditions of the exemption and the
5 procedures relating thereto; to provide for applicability; to provide for a referendum,
6 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the McIntosh County School District,
12 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
13 school district bonded indebtedness.

14 (2) "Base year" means the taxable year immediately preceding the taxable year in which
15 the exemption under this Act is first granted to the most recent owner of such homestead.

16 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
17 the O.C.G.A., as amended.

18 (b) Each resident of the McIntosh County School District is granted an exemption on that
19 person's homestead from McIntosh County School District ad valorem taxes for educational
20 purposes in an amount equal to the amount by which the current year assessed value of that
21 homestead exceeds the base year assessed value of the homestead. This exemption shall not
22 apply to taxes assessed on improvements to the homestead or additional land that is added
23 to the homestead after January 1 of the base year. If any real property is added to or removed
24 from the homestead, the base year assessed value shall be adjusted to reflect such addition
25 or removal and the exemption shall be recalculated accordingly. The value of that property
26 in excess of such exempted amount shall remain subject to taxation.

1 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
2 section unless the person or person's agent files an application with the tax commissioner of
3 McIntosh County giving such information relative to receiving such exemption as will enable
4 the tax commissioner to make a determination regarding the initial and continuing eligibility
5 of such owner for such exemption. The tax commissioner of McIntosh County shall provide
6 application forms for this purpose.

7 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
8 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
9 so long as the owner occupies the residence as a homestead. After a person has filed the
10 proper application as provided in subsection (c) of this section, it shall not be necessary to
11 make application thereafter for any year and the exemption shall continue to be allowed to
12 such person. It shall be the duty of any person granted the homestead exemption under
13 subsection (b) of this section to notify the tax commissioner of the county in the event that
14 person for any reason becomes ineligible for that exemption.

15 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
16 ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem taxes
17 for municipal purposes, or independent school district taxes for educational purposes. The
18 homestead exemption granted by subsection (b) of this section shall be in addition to and not
19 in lieu of any other homestead exemption applicable to county school district ad valorem
20 taxes for educational purposes.

21 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
22 beginning on or after January 1, 2006.

23 **SECTION 2.**

24 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
25 superintendent of McIntosh County shall call and conduct an election as provided in this
26 section for the purpose of submitting this Act to the electors of the McIntosh County School
27 District for approval or rejection. The election superintendent shall conduct that election on
28 the Tuesday after the first Monday in November in 2005 and shall issue the call and conduct
29 that election as provided by general law. The election superintendent shall cause the date and
30 purpose of the election to be published once a week for two weeks immediately preceding
31 the date thereof in the official organ of McIntosh County. The ballot shall have written or
32 printed thereon the words:

1 "() YES Shall the Act be approved which provides a homestead exemption from
2 McIntosh County School District ad valorem taxes for educational
3 () NO purposes in an amount equal to the amount by which the current year
4 assessed value of a homestead exceeds the base year assessed value of
5 such homestead?"

6 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
7 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
8 such question are for approval of the Act, Section 1 of this Act shall become of full force and
9 effect on January 1, 2006. If the Act is not so approved or if the election is not conducted
10 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
11 be automatically repealed on the first day of January immediately following that election
12 date. The expense of such election shall be borne by McIntosh County. It shall be the
13 election superintendent's duty to certify the result thereof to the Secretary of State.

14 **SECTION 3.**

15 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
16 its approval by the Governor or upon its becoming law without such approval.

17 **SECTION 4.**

18 All laws and parts of laws in conflict with this Act are repealed.

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

<p>TROY and TARYN NIXON</p> <p style="padding-left: 40px;">Plaintiff,</p> <p>v.</p> <p>CITY OF DARIEN, GEORGIA</p> <p>Defendant.</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>CIVIL ACTION NO. _____</p>
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VERIFICATION AND CONSENT TO ACT AS CLASS REPRESENTATIVE

Personally appeared before me, an officer duly authorized to administer oaths, Taryn Nixon, who states under oath that the foregoing Amended Complaint is true and correct and hereby consents to acting as class representative in this class action.

DocuSigned by:
Taryn Nixon
832E729EA1FE4E7...

Taryn Nixon

Sworn to and subscribed before me
This 1st day of June 2023:
Neisis Humphrey

Notary Public
My Commission Expires 8/30/24
(NOTARIAL SEAL)



IN THE SUPERIOR COURT OF MCINTOSH COUNTY
STATE OF GEORGIA

TROY and TARYN NIXON)

Plaintiff,)

CIVIL ACTION NO. _____)

v.)

CITY OF DARIEN, GEORGIA)

Defendant.)

VERIFICATION AND CONSENT TO ACT AS CLASS REPRESENTATIVE

Personally appeared before me, an officer duly authorized to administer oaths, Troy Nixon, who states under oath that the foregoing Amended Complaint is true and correct and hereby consents to acting as class representative in this class action.

DocuSigned by:

Troy Nixon

0E727E8C2ED44E9

Troy Nixon

Sworn to and subscribed before me

This 14th day of June 2023:

Neisis Humphreys
Notary Public

My Commission Expires 8/30/24
(NOTARIAL SEAL)

