

JUN 01, 2023 03:27 PM

*Mandy Harrison*  
Mandy Harrison, Clerk  
McIntosh County, Georgia

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

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

---

**MOTION TO CERTIFY SUIT AS CLASS ACTION**

COMES NOW Plaintiffs Troy and Taryn Nixon (“Named Plaintiffs”) for themselves and all others similarly situated members of the class herein described, and makes and files this Motion for Class Certification and shows the Court as follows:

Named Plaintiffs reincorporate the class action allegations pursuant to O.C.G.A. § 9-11-23 in the Complaint filed in this matter as if stated again herein. This case seeks certification of tax refund claims based on Defendant The City of Darien (“Defendant” or the “City”) illegal and erroneous taxation by assessing and collecting taxes based on the incorrect application of the Base Year as defined in House Bill 1197 (“HB 1197”) enacted on January 1, 2007 (the “Homestead Exemption”) by using the year in which the Homestead Exemption was first granted rather than the immediately preceding year from 2016 to 2022. Upon information and belief, McIntosh County set the Homestead Exemption amount for the City for each year from 2016 through 2022.

Based on such class action allegations, the Exhibits to the Complaint, and the Exhibits attached hereto and supporting information, Named Plaintiffs hereby move for the Court to certify this as a class action on a temporary and permanent basis.

Named Plaintiff requests that one (1) class be certified and defined as:

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”).

Certification of the proposed class is appropriate because:

- 1) The potential class members are so numerous that joinder of all members is impractical, satisfying the requirements of O.C.G.A. § 9-11-23(a)(1);
- 2) There are questions of law or fact common to each class member, satisfying the requirements of O.C.G.A. § 9-11-23(a)(2);
- 3) The claims of the representative parties are typical of the claims of class members, satisfying the requirements of O.C.G.A. § 9-11-23(a)(3);
- 4) Named Plaintiffs will fairly and adequately protect the interests of the class members, satisfying the requirements of O.C.G.A. § 9-11-23(a)(4);
- 5) Certification of the class is appropriate under O.C.G.A. § 9-11-23(b)(1) as 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;

- 6) 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);
- 7) 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);
- 8) The law firm of Roberts Tate, LLC will fairly and adequately represent the interests of the class as Class Counsel; and
- 9) The action is manageable as a class action.

**PRAYER FOR RELIEF**

Therefore, the Named Plaintiffs in this action respectfully request the following:

- 1) That the Court issue an order certifying that this action may be maintained as a class action to benefit the Class as defined herein.
- 2) That the Court grant any further relief to which the Named Plaintiffs are entitled.

RESPECTFULLY SUBMITTED, this 1st day of June, 2023.

ROBERTS TATE, LLC

BY: /s/ James L. Roberts, IV

James L. Roberts IV

Georgia Bar No. 608580

[jroberts@robertstate.com](mailto:jroberts@robertstate.com)

Marsha Flora Schmitter

Georgia Bar No. 202453

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St. Simons Island, GA 31522

ATTORNEYS FOR NAMED PLAINTIFFS

# Exhibit “A”

House Bill 1197 (AS PASSED HOUSE AND SENATE)

By: Representative Lane of the 167<sup>th</sup>

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:





# 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

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
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-■

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

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# Exhibit “D”

House Bill 382 (AS PASSED HOUSE AND SENATE)

By: Representative Lane of the 167<sup>th</sup>

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 167<sup>th</sup>

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.

# Exhibit “E”

House Bill 450 (AS PASSED HOUSE AND SENATE)

By: Representative Lane of the 167<sup>th</sup>

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.

**SECTION 3.**

14  
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.

**SECTION 4.**

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

# Exhibit “F”

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

<b>TROY and TARYN NIXON</b>	)	
	)	
<b>Plaintiff,</b>	)	<b>CIVIL ACTION NO. _____</b>
	)	
<b>v.</b>	)	
	)	
<b>CITY OF DARIEN, GEORGIA</b>	)	
	)	
	)	
<b>Defendant.</b>	)	

---

**AFFIDAVIT OF JAMES L. ROBERTS, IV**

STATE OF GEORGIA     )  
                                  )  
COUNTY OF GLYNN     )

PERSONALLY APPEARED before me, an officer duly authorized by law to administer oaths, JAMES L. ROBERTS, IV, who after first being duly sworn states:

1.

My name is JAMES L. ROBERTS, IV, and I am competent in all respects to testify regarding the matters set forth herein. I have personal knowledge of the facts stated herein and know them to be true. This Affidavit is given voluntarily.

2.

This Affidavit is given in support of the Memorandum of Law in Support of Motion to Certify Suit as Class Action in the above referenced matter.

3.

I am a founding member and partner in the law firm of Roberts Tate, LLC and I am an experienced litigator.

4.

I have been practicing law since 2001. Prior to forming Roberts Tate, LLC I was a partner with the law firm of Gilbert, Harrell, Sumerford & Martin, P.C. and prior to that I served as Law Clerk to the late Judge Anthony A. Alaimo.

5.

As part of my practice I litigate large class action cases and in addition to serving as Class Counsel in these Lawsuits I have served as class counsel in the following class and collective action cases: Vanover et al v. West Telemarketing, Southern District of Georgia, 2:06CV0098; Clairday v. Tire Kingdom, Inc., et al, Southern District of Georgia, 2:07cv0020; Kerce v. West Telemarketing Corp, et al, Southern District of Georgia 2:07cv0081; Altamaha Bluff, LLC, et al. v. Thomas, et al., Superior Court of Wayne County, 14-CV-0376; Hamilton v. Montgomery County, Superior Court of Montgomery County, Superior Court of Montgomery County, 13CV159; Coleman v. Glynn County, CE12-01785-063, CE13-01480-063; and CE14-00750-063; Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County; Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of the City of Savannah, SPCV20-00767-MO, Superior Court of Chatham County; and Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County.

6.

I have extensive experience in tax law, including property tax law, and litigation having handled tax appeals and tax refund matters for thousands of parcels in over 60 counties in the State of Georgia as well as Florida, Virginia, Alabama and North Carolina at the administrative, trial court, and appellate court levels. I serve on the Board of Governors of the State Bar of Georgia,



am a past President of the Glynn County Bar Association and rated "Preeminent", the highest legal rating available from the leading legal rating service, Martindale Hubbell. I was named a Rising Star by in 2006, 2009-2011 and 2014-2016 and a Super Lawyer for 2017-2020 by Super Lawyers Magazine.

7.

I regularly provide advice and counsel to clients on matters related to taxation and to the valuation of property for taxation, exemption and special use valuation programs.

8.

I am lead counsel for Named Plaintiffs.

9.

I and the attorneys from Roberts Tate LLC representing Named Plaintiffs and the purported class have extensive experience in complex class and collective actions.

10.

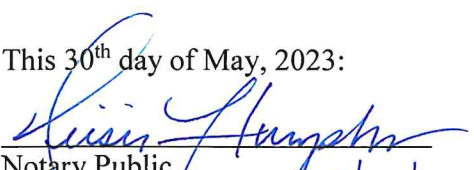
Based on this experience, counsel will fairly and adequately represent Named Plaintiffs and the purported classes as class counsel.

FURTHER AFFIANT SAITH NOT.

This 30th day of May, 2023.

  
\_\_\_\_\_  
James L. Roberts, IV

This 30<sup>th</sup> day of May, 2023:

  
\_\_\_\_\_  
Notary Public

My Commission Expires 8/30/26

(NOTARIAL SEAL)

