

OCT 17, 2023 04:15 PM

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.)	

FIRST AMENDED PRELIMINARY APPROVAL ORDER

WHEREAS, Plaintiffs Troy and Tarryn Nixon (the “Named Plaintiffs”), individually and on behalf of all persons similarly situated and Defendant City of Darien (the “City” or the “Defendant”) have agreed to a settlement of the above referenced matter (the “Lawsuit”); and

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

WHEREAS, the Court having considered the entire record of this Lawsuit, including the filing in support of preliminary approval, the [Proposed] Consent Judgment and any exhibits thereto, and the arguments and representations of counsel, and good cause appearing in the record, **IT IS ORDERED AND ADJUDGED** as follows:

1. The Court has jurisdiction over the subject matter and parties.
2. Venue is proper.

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

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

4. The Court finds, for settlement purposes, that the O.C.G.A. §9-11-23 factors are present and thus certification of the proposed settlement class is appropriate. The Court, therefore, provisionally certifies the following class: 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 “Settlement Class”).

5. The Court specifically determines that, for settlement purposes, the proposed Settlement Classes met all the requirements of O.C.G.A. §9-11-23(a) and O.C.G.A. §9-11-23(b)(1) namely that the Settlement Class is so numerous that joinder of all members is impractical; that there are common issues of law and fact; that the claims of the class representatives are typical of absent class members; that the class representatives will fairly and adequately protect the interests of the Settlement Class, as they have no interests antagonistic to or in conflict with the Settlement Class and have retained experienced and competent counsel to prosecute this Lawsuit; that the prosecution of separate actions by or against individual class members would create a risk of inconsistent or varying adjudications with respect to individual class members which would establish incompatible standards of conduct for the party opposing the class or adjudications with respect to individual class members which would as a practical matter be dispositive of the interests of the other members not parties to the adjudications or substantially impair or impede their ability to protect their interests.¹

6. The Court appoints Named Plaintiffs Troy and Taryn Nixon as class representatives.

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

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

Preliminary Approval of the Settlement

8. The Court does hereby preliminarily approve the [Proposed] Consent Judgment finding it to be fair, reasonable and adequate, subject to further consideration at the Final Approval Hearing described below.

9. The [Proposed] Consent Judgment establishes a process for the identification of Class Members and the calculation of individual refunds and a methodology for the refund payment process. The Court preliminarily approves the process for the identification of Class Members and the calculation of individual refunds set forth in the [Proposed] Consent Judgment. The Court also preliminarily approves the methodology for the refund payment process set forth in the [Proposed] Consent Judgment.

Final Approval Hearing

10. The Court directs that a final approval hearing (the “Final Approval Hearing”) be held in the McIntosh County Courthouse at 9:00 a.m. on February 20, 2024 to rule: (i) whether the proposed Settlement Class should be finally certified for settlement purposes pursuant to O.C.G.A. §9-11-23(e); (ii) whether the Settlement set forth in the [Proposed] Consent Judgment should be finally approved as fair, reasonable, adequate and in the best interest of the Settlement Class; (iii) whether the [Proposed] Consent Judgment should be entered dismissing the Lawsuit against Defendant; (iv) whether Class Counsel’s application for attorney’s fees and expenses (the “Fee Petition”) should be approved; (v) whether Class Representatives’ Service Award should be approved (the “Class Service Petition”); and (vi) on such other matters as may be appropriate in the implementation of this Settlement. The Court may adjourn the Final Approval Hearing or modify any of the dates set forth herein without further notice to the Class. Additionally, in the

event that no objections are filed, the Court may elect to conduct the hearing telephonically or virtually.

11. All papers of the Parties in support or opposition of the final approval of the [Proposed] Consent Judgment shall be filed with the Court and served by overnight mail or hand delivery on or before seven (7) days before the Final Approval Hearing.

Approval of Notice and Notice Program

12. The Court orders that the notice of the [Proposed] Consent Judgment and notice of the Final Approval Hearing be given, in the name of the Clerk of the Court, to the Class Members as follows (collectively referred to as the “Notice Program”):

- a. The Parties shall cause to be mailed by first class mail, as soon as practicable after entry of this Order, to all Class Members to their last known addresses as appearing on the records maintained by the City, a copy of the notice (the “Full Notice”) substantially in the form attached hereto as Exhibit “A”;
- b. The City shall cause, as soon as practicable after entry of this Order, a webpage be added to its website (the “Settlement Webpage”) where Class Members may access this Order, the [Proposed] Consent Judgment, the Full Notice, other related documents and information concerning this Lawsuit and the date that the Final Approval Hearing will occur; and
- c. The Parties shall cause, as soon as practicable after entry of this Order, a notice to be placed in The Darien News (the “Publication Notice”) substantially in the form attached hereto as Exhibit “B”.

13. The Court approves the form and content of the Full Notice and the Publication Notice and the Notice Program, and finds:

- a. The mailing and website posting of the Full Notice and the publication of the Publication Notice in the manner set forth in the Notice Program set forth in Paragraph 13 above: (i) constitutes the best notice practicable under the circumstances; (ii) is reasonably calculated, under the circumstances, to apprise the Class Members of the [Proposed] Consent Judgment resolving this Lawsuit, the effect of the [Proposed] Consent Judgment (including the claims released), the right to object to any aspect of the [Proposed] Consent Judgment or the Fee Petition or the Class Service Petition and the right to appear at the Final Approval Hearing;
- b. Constitutes due, adequate and sufficient notice to all persons entitled to receive notice of the [Proposed] Consent Judgment; and
- c. Satisfies the requirements of O.C.G.A. § 9-11-23, including due process and all other applicable law and rules.

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

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

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

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

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

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

Objections by Class Members

19. The Court orders that Class Members may serve written objections to the [Proposed] Consent Judgment or the Fee Petition or the Class Service Petition. Class Members may also appear and request to be heard at the Final Approval Hearing and show cause, if they have any reason why the [Proposed] Consent Judgment should not be approved as fair, reasonable and adequate, or why a Final Order and Consent Judgment should not be entered thereon or why attorneys’ fees, expenses and class service payment should not be awarded as requested; **provided however**, no Class Member shall be heard or entitled to contest the approval of the terms and conditions of the [Proposed] Consent Judgment, or if approved, the Final Order and Consent Judgment to be entered thereon approving same, or the attorneys’ fees, expenses and class service payment, unless the person or entity has hand delivered or mailed a written objection postmarked on or before January 15, 2024 to the following four (4) addresses:

Court	Clerk of the Superior Court of McIntosh County 310 North Way Darien, GA 31305
Class Counsel	James L. Roberts, IV, Esquire Marsha Flora Schmitter, Esquire ROBERTS TATE, LLC Post Office Box 21828 St. Simons Island, Georgia 31522

Counsel for Defendant	<p style="text-align: center;"> Richard Braun, Jr., CRM City Manager/City Attorney Darien City Hall 106 Washington Street Darien, GA 31305 </p> <p style="text-align: center;"> Samuel G. Oliver, Esquire 200 Walnut Street P.O. Box 495 Darien, GA 31205 </p>
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Additionally, no Class Member shall be heard or entitled to contest the approval of the terms and conditions of the [Proposed] Consent Judgment, or if approved, the Final Order and Consent Judgment to be entered thereon approving same, or the attorneys' fees, expenses and class service payment, unless the person or entity complies with the following requirements:

The objection must also set forth:

- a. The name of the Lawsuit;
- b. The objector's full name, address and telephone number;
- c. An explanation of the basis upon which the objector claims to be a Class Member;
- d. All grounds for the objection, accompanied by any legal support for the objection known to the objector or the objector's counsel;
- e. The number of times the objector has objected to a class action settlement within the five (5) years preceding the date on which the objector files the objection, the caption of each case in which the objector has made such objection, and a copy of any orders or opinions to or ruling upon the objector's prior such objections that were issued by any court in each listed case;

- f. The identity of all counsel who represented the objector, including any former or current counsel who may be entitled to any compensation for any reason related to the objection to the Consent Judgment or to Fee Petition and Class Service Petition;
- g. The number of times the objector counsel and/or counsel's law firm have objected to a class action settlement within the last five (5) years preceding the date the objector files the objection, the caption of each case in which the counsel or the firm has made such objection, and a copy of any order or opinions related to or ruling upon counsel or the firm's prior such objections that were issued by any court in each listed case;
- h. Any and all agreements that relate to the objection or the process of objecting – whether written or verbal – between the objector or objector's counsel and any other person or entity;
- i. The identity of all counsel representing the objector who will appear at the Final Approval Hearing;
- j. A list of all persons which will be called to testify at the Final Approval Hearing in support of the objection;
- k. A statement confirming whether the objector intends to personally appear and/or testify at the Final Approval Hearing; and
- l. The objector's signature (an attorney's signature is not sufficient).

20. Any Class Member who does object to the [Proposed] Consent Judgment, or to the award of attorneys' fees, expenses or class service payments must make themselves available to be deposed regarding the grounds for their objection.

21. Any Class Member who does not make their objection in the manner provided in the Full Notice and as set forth in Paragraph 19 above or does not make themselves available to be deposed as set forth in Paragraph 20 above, shall be deemed to have waived such objection and shall forever be foreclosed from making any objection to the fairness, reasonableness or adequacy of the [Proposed] Consent Judgment, or to the award of attorneys' fees, expenses and class service payments, unless otherwise ordered by this Court, but shall otherwise be bound by the Judgment to be entered and the release to be given.

22. All Class Members shall be bound by all orders, determinations and judgments in this Lawsuit concerning the [Proposed] Consent Judgment, whether favorable or unfavorable to the Class Members or any of them.

Filing of the Fee Petition

23. The Court directs the Fee Petition and the Class Service Petition be filed with the Court no later than February 1, 2024. The Court shall make the final determination on the award of attorneys' fees and reimbursement of expenses in the Final Order and Consent Judgment.

Retention of Jurisdiction

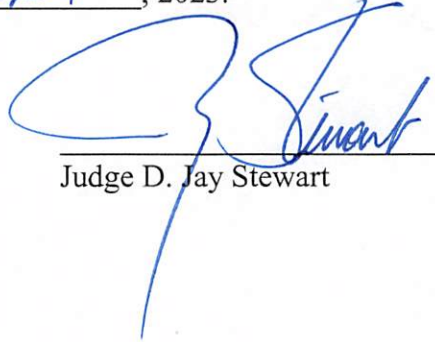
24. The Court retains jurisdiction to consider all further applications arising out of or connected with the [Proposed] Consent Judgment or the enforcement thereof. The Court may approve the [Proposed] Consent Judgment with such modifications as may be agreed to by the settling Parties, if appropriate, without further notice to the Class.

Failure to Grant Final Approval

25. This Order shall become null and void and shall be without prejudice to the rights of the Parties, all of which shall be restored to their respective positions existing immediately before this Court entered this Order, if the [Proposed] Consent Judgment is not finally approved

by the Court. In such event, the [Proposed] Consent Judgment shall become null and void and be of no further force and effect, and neither the [Proposed] Consent Judgment nor the Court's Order, including this Order, relating to the [Proposed] Consent Judgment shall be used or referred to for any purpose whatsoever.

SO ORDERED. This 17th day of October, 2023.



Judge D. Jay Stewart

Exhibit “A”

NOTICE OF PROPOSED CLASS ACTION SETTLEMENT

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

Troy and Taryn Nixon v. City of Darien, Georgia

If you applied for and received the local homestead exemption provided for in House Bill (“HB”) 1197 (the Homestead Exemption”) for tax years 2016, 2017, 2018, 2019, 2020, 2021 or 2022 and paid property taxes to the City of Darien, Georgia, you may be a Class Member.

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

[INSERT URL OF WEBPAGE ON CITY SITE] (the “Settlement Webpage”)

Or Call Class Counsel at:

(912) 638-5200

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

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

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Basic Information

1. What is the purpose of this Notice?

The purpose of this Notice is to inform you of (a) the existence of a class action lawsuit; and (b) the [Proposed] Consent Judgment on Aggregate Refund and Order (the “[Proposed] Consent Judgment”) which settles the lawsuit (the “Settlement”). The Court authorized this Notice because you have a right to know about the [Proposed] Consent Judgment which settles this class action lawsuit before the Court decides whether to give “final approval” to the Settlement. This Notice explains the nature of the lawsuit that is subject of the Settlement and your legal rights and options.

The class action lawsuit is pending in the Superior Court of McIntosh County, Georgia, known as *Troy and Taryn Nixon v. City of Darien, Georgia* (the “Lawsuit”). Judge Robert Russell, III, Superior Court Judge, McIntosh County is presiding over this Lawsuit.

2. What is this Lawsuit about?

This Lawsuit alleges that Defendant City of Darien, Georgia (the “City” or the “Defendant”) assessed and collected ad valorem taxes based on the incorrect application of the City’s Homestead Exemption for taxes for municipal purposes found in HB 1197. The Homestead Exemption provides “[e]ach 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.” 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.” 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.

The Lawsuit alleges 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. However, the City treated the year in which the Homestead Exemption was first granted as the Base Year rather than the immediately preceding year.

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”). 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 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).

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”). 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. 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. Ultimately, McIntosh County settled the class action lawsuit in 2022 acknowledging the improper application of the McIntosh County Homestead Exemption and agreeing to refund illegally and erroneously assessed taxes from 2016 through 2020 with the Court granting final approval to the settlement on May 5, 2022. See <http://mcintoshcountyga.com/214/Tax-Refund-Case.led>

Named Plaintiffs filed this Lawsuit on behalf of themselves and all taxpayers similarly situated who applied for and received the Homestead Exemption seeking refunds for taxes paid for 2016 through 2022.

3. Why is this Lawsuit a class action?

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

4. Why is there a Settlement?

The Court has not decided in favor of Named Plaintiffs or the City of Darien. Instead, both sides have agreed to a Settlement. By agreeing to the Settlement, the Parties avoid the costs and uncertainty of a trial and related appeals and Class Members receive the benefits described in this Notice. The “Class Representatives” appointed to represent the Class and the attorneys for the Class (“Class Counsel”, see Question No. 15) think that the Settlement is best for all Class Members.

Who is in the Settlement?

5. Am I part of the Class?

You are a member of the Class if you are or were a City of Darien property owner receiving the Homestead Exemption in the calculation of your tax bills for 2016, 2017, 2018, 2019, 2020, 2021 or 2022 and for whom the City of Darien used the year in which the Homestead Exemption was first granted as the base year rather than the immediately preceding year in calculating the Homestead Exemption amount for property tax bills for 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.

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

After the Administrator calculates the individual refunds for the Class Members, the Class Members' names who are determined to be entitled to refunds along with the refund each will receive will be posted on the Settlement Webpage on the City of Darien's website as described in Question No. 25. You can visit the Settlement Webpage on the City of Darien's website (*FILL IN URL OF WEBPAGE*) where you can search for your name and/or property for which you believe you may be entitled to a refund.

You can also call Class Counsel at (912) 638-5200 to get help.

The Proposed Settlement

7. What are the Settlement Benefits?

If the Settlement is approved by the Court at or after the Fairness Hearing described in Question No. 20, the City of Darien has agreed to create an Aggregate Refund Fund in the amount of \$200,000.00 (the "Aggregate Refund Fund").

If the Court finally approves this Settlement and if you are entitled to a refund for taxes paid for any of the tax years 2016, 2017, 2018, 2019, 2020, 2021 or 2022 you will receive a refund calculated as explained in Question No. 11.

The money in the Aggregate Refund Fund will only be distributed if the Court finally approves this Settlement.

8. How do I receive my refund?

Following the Final Approval of the [Proposed] Consent Judgment settling this Lawsuit (described in Question No. 20), the Administrator will calculate the individual refund amounts. After the Administrator calculates the individual refunds for the Class Members, the Class Members' names along with the refund each will receive will be posted on the Settlement Webpage on the City of Darien's website along with information about how a Class Member can object to individual refund amounts. As deemed appropriate by the Court appointed Administrator, updates as to timing of the individual Class Member refund calculation and payment will also be posted on the Settlement Webpage on the City of Darien's website.

The Administrator will divide the Class Members into the following categories for purposes of distributing the refunds:

Category 1 Class Members: Class Members reside at the same location for which a refund is determined to be owed.

Category 2 Class Members: Class Members who no longer live at the location for which a refund is determined to be owed.

If you are a **Category 1 Class Member** the refund will be mailed without the need for you to take any action. (See Question No. 14 for more information). If you are a **Category 2 Class Member** you will be sent a Claim Form at what is believed to be your current mailing address or you can obtain the Claim Form from the Settlement Webpage on the City of Darien's Website. If you receive a Claim Form or are listed as a Category 2 Class Member, you will need to follow the directions on the Claim Form, certifying that you are the same taxpayer for which the refund has been calculated. You will have sixty (60) days to return the Claim Form. (See Question No. 14 for more information).

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

Only Category 2 Class Members (Class Members who no longer live at the location for which the refund is determined to be owed) are required to submit a Claim Form. If you fail to follow the instructions on the Claim Form and do not submit it on or before the date provided on the Claim Form you will not receive your refund. Sending in a Claim Form late will be the same as failing to send in the required Claim Form.

10. What if I am not listed on the Settlement Webpage as a Class Member?

As explained in Question No. 8, following the Final Approval of the [Proposed] Consent Judgment settling this Lawsuit (described in Question No. 20), the Administrator will calculate the individual refund amounts and post the Class Members and the refunds each will receive on the Settlement Webpage on the City of Darien's website. There will be a Claim Form on that webpage for any taxpayer not identified as a Class Member by the Administrator to download, complete and submit according to the directions provided. The Administrator will review the claim and notify the taxpayer of their findings. The taxpayer will have fifteen (15) days to object to the Administrator's findings. Objections will be heard by a Special Master. The Special Master's findings will be final and binding.

11. How are the refunds calculated?

Following Final Approval of the [Proposed] Consent Judgment, the Administrator is directed to identify the Class and Class Members and confirm and calculate the individual refund amounts. "Class" means the City of Darien's property owners receiving the Homestead Exemption in the calculation of their tax bills in 2016, 2017, 2018, 2019, 2020, 2021 or 2022 for whom Defendant used the Incorrect Base Year" rather than the Correct Base Year in calculating the exemption amount under the Homestead Exemption for property tax bills in 2016, 2017, 2018, 2019, 2020, 2021 and 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. "Class Member" or "Class Members" means a member or members of the Class. The Administrator will identify the Class Members who are entitled to refunds as follows:

The Administrator shall be given full access to the records of and full cooperation by Defendant's departments including, but not limited to, Information Technology, the BOA's Office and Tax Commissioner's Office in order to confirm the identity of Class Members.

The Administrator will remove as ineligible for any refund all taxpayers for whom the Correct base year or base value was used. To accomplish this the Administrator will:

1. Determine what should be the Base Year by subtracting one (1) year from the effective date of the Homestead Exemption ("Effective Date"¹) which reflects the Correct Base Year under the Court of Appeals' decision in Coleman, et al, 344 Ga. App. 545 (i.e., the year immediately preceding the year in which the Exemption was first granted);
2. Remove taxpayers where the City used the Correct Base Year; and
3. Remove taxpayers where the City used the Incorrect Base Year but used the correct frozen amount in calculating the taxes.

For those taxpayers that remain, the City may have used an incorrect base value to calculate the Exemption. From this remaining group of taxpayers, the Administrator will determine if there are any other reasons that would preclude a taxpayer from receiving a refund or reasons that would reduce the amount of the refund.

To accomplish this, the Administrator will:

1. Remove those taxpayers where the total value of the property in the year at issue is less than or equal to the base value as determined by the Court of Appeals in Coleman, et al, 344 Ga. App. 545;
2. Remove those taxpayers where the current year base value used by the City is less than or equal to the base value determined by the Court of Appeals in Coleman, et al, 344 Ga. App. 545; and
3. Remove those taxpayers where the original base value used by the City is less than or equal to the base value as determined by the Court of Appeals in Coleman, et al, 344 Ga. App. 545.

For the remaining taxpayers, the Administrator will calculate individual Class Member refund amounts. To accomplish this, the Administrator will:

1. Take the lesser of the applicable refund year value, the current year frozen value and the frozen value established in the year the exemption was granted and subtract the valuation in the year prior to the year in which the Homestead Exemption was first granted (the Base Year

¹ The "Effective Date" is the date that the application was actually filed.

valuation under the Court of Appeals Ruling in Coleman, et al., 344 Ga. App. 545) and multiply times the county and school millage rate.

2. Where the current year frozen value exceeds the frozen value established in the year the exemption was granted, the Administrator shall determine the proper adjusted base value by subtracting the frozen value in the year the exemption was originally granted from the current year frozen value, then adding the result to the Correct Base Year valuation in order to account for additions and improvements to the homestead after year the Base Year and multiply times the county and school millage rate.

3. For all taxpayers receiving additional exemptions that reduce the amount of the refund owed, the Administrator will make adjustments to the refund calculation for those taxpayers receiving other exemptions that reduce the overpayment of taxes as a result of use of the Incorrect Base Year.

4. For all taxpayers where there was construction between the year immediately preceding the year in which the Homestead Exemption was first granted and the year used by the City as the base year, the Administrator will determine the proper frozen value in the year immediately preceding the year in which the Homestead Exemption was first granted (Base Year value under the Court Appeals ruling in Coleman, et al., 344 Ga. App. 545), add the value of any improvements added to the property between the base year under the Court of Appeals Coleman, et al., 344 Ga. App. 545 ruling and the base year used by the City and subtract this amount from the frozen value used by the City and multiply times the county and school millage rate.

5. The Administrator will calculate interest on the calculated refund from the date of overpayment through the date of final approval of this [Proposed] Consent Judgment and add this amount to the calculated refund for each Class Member.

6. The resulting calculation shall be the refund owed to each Class Member (the "Calculated Refund").

7. The process described above will produce a refund amount for each Class Member for a single year and will be repeated for each applicable refund year.

8. The Administrator will only use the taxable year immediately preceding the taxable year in which the Homestead Exemption was first granted to the most recent owner of such homestead as the base year in calculating refunds.

9. The amount of refunds already paid to any Class Member shall be deducted from the Calculated Refund.

12. How much will my refund be?

If you are entitled to a refund, your refund will be calculated as explained in Question No. 11. At this time, it is not known how much each individual refund will be. The Administrator will calculate the individual refund amounts after the Final Approval Hearing (see Question No. 20)

and after the Court finally approves the Settlement. See Question No. 14 regarding timing of payment.

13. What am I giving up as part of the Settlement?

If the Settlement is finally approved by the Court after the Final Approval Hearing, you will give up your right to sue the City of Darien and other persons (“Releasees”) as to all claims arising out of any and all claims for overpayment of taxes or tax refunds for the use of the year in which the Homestead Exemption was first granted as the Base Year rather than the immediately preceding year in the calculation of property tax payments from 2016 through 2022, whether in law or in equity (the “Released Claims”).

The full text of the of the Release is set forth in Question No. 26. Additionally, a copy of the [Proposed] Consent Judgment can be found on the Settlement Webpage on the City of Darien’s website. *You should carefully read the Release and if you have any questions about the release you may contact Class Counsel at (912) 638-5200.*

14. When will I get paid?

On _____, the Court will hold a hearing to decide whether to approve the Settlement. If the Court approves the Settlement, the Administrator will begin to verify the individual Class Members who are entitled to refunds and determine the individual amount of the refund to be paid to each Class Member.

The Administrator will endeavor to complete the individual Settlement Class Member refund calculations within 180 days of the entry of the Final Order after the Final Approval Hearing described in Question No. 20.

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

Within thirty (30) days of the later of the expiration of the period for objecting to individual refund amounts or a final ruling by the Special Master on any individual refund calculation, the Administrator shall identify to the Nixon QSF Administrator the amount of refund due each Qualified Class Member (as that term is defined in the [Proposed] Consent Judgment) and the address to which the refund is to be mailed. The Nixon QSF Administrator shall issue refund checks to each Qualified Class Member from available funds in the Aggregate Refund Fund within thirty (30) days of receipt of notice from the Administrator.

Please note that there is often a delay after a Settlement like this is approved. For example, there may be appeals of the Court’s Order approving the Settlement. The relief to the Class Members provided for by this Settlement may not be implemented until appeals are finished and

the Court's Order finally approving this Settlement is upheld. Because of this there could be a delay in payment of the individual refund amounts as provided for in the Settlement.

Please be patient. Updates as deemed necessary will be posted on the Settlement Webpage on the City of Darien's website.

The Lawyers Representing You

15. Do I have a lawyer in this Lawsuit?

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

16. Should I get my own lawyer?

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

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

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

In addition, Class Counsel will ask the Court to award to the Named Plaintiffs, Troy and Taryn Nixon, a class service payment from the Aggregate Refund Fund in recognition of their efforts on behalf of the Class (the "Class Service Petition"). Named Plaintiffs were prepared to appear and testify at trial on behalf of the Class. The City of Darien takes no position on the Class Service Petition, will not oppose the Class Service Petition and intends to defer such decision to the judgment and discretion of the Court.

The amounts to be awarded as attorney's fees, expenses and Named Plaintiffs' service award must be approved by the Court. Class Counsel will file the Fee Petition and the Class Service Petition at least twenty (20) days prior to the Final Approval Hearing. You can object to the Fee Petition and the Class Service Petition in compliance with the instruction in Question No. 18.

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

Supporting or Objecting to the Settlement

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

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

In order for the Court to consider your written comments or objections, all objections to the [Proposed] Consent Judgement settling this Lawsuit or to the Fee Petition or the Class Service Petition must be mailed to the Clerk of Court, Plaintiffs' Counsel and Defendant's Counsel. For an objection to be considered by the Court, the objection must be postmarked on or before _____ (ten (10) days prior to the Final Hearing) and sent to the Court, Class Counsel and Counsel for Defendant at the following addresses:

Court	Clerk of the Superior Court of McIntosh County 310 North Way Darien, GA 31305
Class Counsel	James L. Roberts, IV, Esquire Roberts Tate, LLC Post Office Box 21828 St. Simons Island, Georgia 31522
Counsel for Defendant	Richard Braun, Jr., CRM City Manager/City Attorney Darien City Hall 106 Washington Street Darien, GA 31305 Samuel G. Oliver, Esquire 200 Walnut Street P.O. Box 495 Darien, GA 31205

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

- a. The name of the Lawsuit;

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

The filing of an objection may allow Class Counsel or Counsel for the City of Darien to notice the objecting party to take his or her deposition at an agreed upon location before the Final Approval Hearing, and to seek any documentary evidence or other tangible things that are relevant to the objection. Failure of the objector to comply with the discovery requests may result in the Court striking the objector's objection and otherwise denying that person the opportunity to make an objection or be further heard. The Court reserves the right to tax the costs of any such discovery to the objector or the objector's counsel should the Court determine that the objection is frivolous or is made for an improper purpose.

Any Class Member who fails to object in the manner set forth above will be deemed to have forever waived his or her objections.

19. Can I call the Court or the Judge's office about my objections?

No. If you have questions, you may visit the Settlement Webpage on the City of Darien's website (*INSERT URL OF WEBPAGE*) for more information about the settlement. You may also call Class Counsel.

20. When and where will the Court decide to approve the Settlement?

The Court will hold a Final Approval Hearing at ____:00 __.m. on _____ at the McIntosh County Courthouse. After the Final Approval Hearing the Court will decide whether to finally certify the Settlement Class and whether to approve the Settlement. The Court may also decide how much to pay Class Counsel and whether to award a class service payment to Named Plaintiffs. Additionally, if no objections are filed, the Court may elect to conduct the hearing telephonically or virtually without further notice to the Class. We do not know how long it will take the Court to make its decision.

Important! The time and date of the Final Approval Hearing may change without additional mailed or published notice.

21. Why is there a hearing?

At the Final Approval Hearing the Court will consider whether to finally certify the Settlement Class and whether the Settlement is fair, reasonable and adequate. If there are objections that were properly submitted (see Question No. 18) the Court will consider them. At its discretion, the Court may listen to people who have properly filed objections (see Question No. 18) and have asked to speak at the hearing.

22. Do I have to come to the hearing?

No. Class Counsel will present the [Proposed] Consent Judgment settling this Lawsuit to the Court. You or your own lawyer are welcome to attend at your expense, but you are not required to do so. If you make an objection, you do not have to come to Court to talk about it. As long as you mailed or otherwise submitted your written objection according to the instructions (including the deadlines) in Question No. 18, including all of the information required, the Court will consider it.

23. May I speak at the hearing?

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

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

24. Can I exclude myself from the Settlement?

No. You do not have the right to exclude yourself from the Settlement, but you do have the right to object to the Settlement in writing (see Question No. 18).

Getting More Information about the Settlement

25. How do I get more information?

Visit the Settlement Webpage on the City of Darien's website at *FILL IN URL OF WEBPAGE* where you can find claim forms, information on the Lawsuit and the Settlement, and documents such as the Complaint and the [Proposed] Consent Judgment.

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

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

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

Full Text of the Settlement

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

A. Released Claims

Plaintiffs and Class Members agree to release and forever discharge, and by this Agreement do, for themselves, their heirs, executors and administrators, release and forever discharge Defendant, its past, present and future parent and affiliate corporations, offices and departments, and their respective past, present and future divisions, subsidiaries, affiliates and related governmental entities and their successors, assigns, directors, officers, employees, attorneys, agents and representatives, personally and as directors, officers, employees, attorneys, agents, or representatives (collectively, the "Releasees"), of and from all manner of action and actions, causes and causes of action, sums of money, covenants, contracts, controversies, agreements, promises, damages (including, but not limited to, attorneys fees), claims and demands that were or could have been asserted in the Lawsuit related to or arising out of any and all claims for overpayment of taxes or tax refunds for the use of the year in which the Homestead Exemption was first granted as the Base Year rather than the immediately preceding year in the calculation of property tax payments from 2016 through 2022, whether in law or in equity, which he/she ever had, may have had, now has or which his/her heirs, executors or administrators hereinafter can, shall or may have as a result of any act or omission by the Releasees, whether known or unknown, asserted or

unasserted, suspected or unsuspected (the "Released Claims"). Released Claims shall not include claims for tax refunds for any reason other than the use of the Incorrect Base Year.

B. Effect of Failure to Grant Final Approval

In the event that the Court fails to enter an Order granting Final Approval to this [Proposed] Consent Judgment, the Lawsuit shall resume, this [Proposed] Consent Judgment and any Order granted pursuant to this [Proposed] Consent Judgment, including but not limited to the Preliminary Approval Order shall have no res judicata or collateral estoppel effect and shall be of no force or effect, and the Parties' rights and defenses shall be restored without prejudice as if this [Proposed] Consent Judgment had never been entered into unless either: (1) Plaintiffs and Defendant agree in writing to a modification of the [Proposed] Consent Judgment and obtain approval of the [Amended Proposed] Consent Judgment with such agreed to modification, or (2) Plaintiffs and Defendant successfully obtain reversal of the decision denying entry of the Order granting Final Approval to this [Proposed] Consent Judgment after reconsideration or appellate review.

C. Continuing Jurisdiction

The Court shall retain jurisdiction over the interpretation and implementation of this [Proposed] Consent Judgment, as well as any matters arising out of, or related to, the interpretation or implementation of this [Proposed] Consent Judgment.

Exhibit “B”

Troy and Taryn Nixon v. City of Darien, Georgia

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

TO: CITY OF DARIEN PROPERTY OWNERS RECEIVING THE HOMESTEAD EXEMPTION (“HOUSE BILL (“HB”) 1197 (i.e., THE “EXEMPTION”) IN THE CALCULATION ON YOUR TAX BILL FOR 2016, 2017, 2018, 2019, 2020, 2021 OR 2022.

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

A Settlement has been preliminarily approved by the Superior Court of McIntosh County, Georgia in the class action lawsuit (the “Lawsuit”) listed above. If the Settlement is approved by the Court at or after the Fairness Hearing described below, the City of Darien has agreed to the create an Aggregate Refund Fund in the amount of \$200,000.00 (the “Aggregate Refund Fund”). Individual Class Member refunds will be calculated pursuant to the terms of the [Proposed] Consent Judgment on Aggregate Refund and Order (“[Proposed] Consent Judgment”).

You are a member of the Class if you are or were a City of Darien property owner receiving the Exemption in the calculation of your tax bills in 2016, 2017, 2018, 2019, 2020, 2021 or 2022 and for whom the City of Darien used the year in which the Exemption was first granted as the base year rather than the immediately preceding year in calculating the exemption amount under H.B. 1197 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 Exemption was first granted is greater than the value in the immediately preceding year.

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

If you are a member of the Class as defined above, your rights may be affected by the proposed Settlement as set forth in the [Proposed] Consent Judgment.

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

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

If you are a member of the Class and have not yet received the Full Notice of this Settlement, or if you want more information regarding anything in the Publication Notice, you may obtain such information by visiting [INSERT URL], calling Class Counsel at (912) 638-5200 or writing Class Counsel at ROBERTS TATE, LLC, Post Office Box 21828, St. Simons Island, Georgia 31522.

DO NOT CONTACT THE COURT, THE CLERK'S OFFICE OR THE JUDGE REGARDING THIS NOTICE. THEY WILL NOT BE ABLE TO ANSWER YOUR QUESTIONS.

Exhibit “C”

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

TROY and TARYN NIXON

Plaintiffs,

v.

CITY OF DARIEN, GEORGIA

Defendant.

)
)
)
)
)
)
)
)
)
)
)

CIVIL ACTION NO. SUV2023000081

CLAIM FORM FOR CATEGORY 2 CLASS MEMBERS

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

You need to follow the directions on the attached Claim Form and mail it to the address indicated on the Claim Form. If you fail to follow the instructions on the Claim Form and do not submit it on or before the date provided on the Claim Form you will not receive your refund. Sending in a Claim Form late will be the same as failing to send in the required Claim Form.

Class Member Name _____

Property for which the Refund is Due _____

Amount of Refund _____

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

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

CLAIM FORM FOR CATEGORY 2 CLASS MEMBERS

You may be entitled to a refund of ad valorem taxes paid as a result of a resolution in the above referenced class action (the "Lawsuit"). Additional information can about the Lawsuit and the resolution can be obtained by visiting: [INSERT URL OF WEBPAGE ON CITY SITE] or by calling Class Counsel at (912) 638-5200.

You will need to complete this Claim Form and mail your completed and signed Claim Form **within sixty (60) days from [ADMINISTRATOR FILL IN DATE CLAIM FORM MAILED]** to the Administrator at:

**Larry Griggers, Administrator
City of Darien Class Action Settlement
121 Salem Drive
Lyons, GA 30436**

CLASS MEMBER IDENTIFICATION

Please Type or Print

Name:
Current Address:
Street Address: _____

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

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

CERTIFICATION

I/We certify that I/we formerly owned and paid ad valorem property taxes for the property located at [ADMINSTRATOR FILL IN THE PROPERTY ADDRESS].

I/We declare and affirm under penalties of perjury that the foregoing information contained herein is true, correct and complete to the best of my/our knowledge, information and belief, and that this Claim Form was executed this _____ day of _____, 20__.

Signature of Property Owner

Signature of Joint Property Owner, if any

(Print your name here)

(Print your name here)

Exhibit “D”

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

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

CLAIM FORM FOR MISSING CLASS MEMBER

If you believe that you may be entitled to a refund of ad valorem taxes paid as a result of a resolution in the above referenced class action (the "Lawsuit") but your name is not listed as a Class Member on the Settlement Webpage at: **[FILL IN URL OF CITY WEBSITE]** you need to complete this Claim Form within forty-five (45) days from the date the individual refund calculations are posted on the Settlement Webpage.

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

**Larry Griggers, Administrator
City of Darien Class Action Settlement
121 Salem Drive
Lyons, GA 30436**

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

PERSONAL IDENTIFICATION

Please Type or Print

Name:

Current Address:

Street Address: _____

City: _____

State: _____

Zip Code: _____

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

Street Address: _____

City: _____

State: _____

Zip Code: _____

Parcel No.: _____

Area Code and Phone number (day):

Area Code and Phone number (evening):

Email:

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

TAX YEARS FOR WHICH YOU BELIEVE YOU ARE ENTITLED TO A REFUND

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

_____.

SUPPORTING DOCUMENTATION

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

CERTIFICATION

I/We certify that I/we currently or formerly own(ed) and paid ad valorem property taxes for the property located at *(fill in address of property for which you believe a refund is due)* _____.

I/We declare and affirm under penalties of perjury that the foregoing information contained herein and documents attached here to, if any, are true, correct and complete to the best of my/our knowledge, information and belief, and that this Claim Form was executed this _____ day of _____, 20__.

Signature of Property Owner

Signature of Joint Property Owner, if any

(Print your name here)

(Print your name here)

Exhibit “E”

**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.)	

OBJECTION FORM FOR CLASS MEMBER

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

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

**Administrator Larry Griggers
City of Darien Class Action Settlement
121 Salem Drive
Lyons, GA 30436**

**Rita Spalding
City of Darien Class Action Settlement
Special Master
1522 Richmond Street
Brunswick, Georgia 31520**

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

PERSONAL IDENTIFICATION

Please Type or Print

Name:

Current Address:

Street Address:

City:

State:

Zip Code:

Address for which you believe a refund is owed (if different from current address):

Street Address:

City:

State:

Zip Code:

Area Code and Phone Number (day):

Area Code and Phone Number (evening):

Email:

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

OBJECTION TO INDIVIDUAL REFUND AMOUNTS

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

SUPPORTING DOCUMENTATION

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

CERTIFICATION

I/We certify that I/We currently or formerly owned(ed), reside(ed) and paid ad valorem property taxes for the property located at *(fill in address of property for which you believe a refund is due)*:

I/We declare and affirm under penalty of perjury that the foregoing information contained herein and documents attached hereto, if any, are true, correct and complete to the best of my/our knowledge, information and belief, and that this Objection Form was executed this _____ day of _____, 20____.

Signature of Property Owner

Signature of Joint Property Owner, if any

(Print your name here)

(Print your name here)

Exhibit “F”

**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.)	

ADDRESS UPDATE FOR CLASS MEMBER

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

Mail completed form to:

**Larry Griggers, Administrator
City of Darien Class Action Settlement
121 Salem Drive
Lyons, GA 30436**

CLASS MEMBER IDENTIFICATION

Please Type or Print

Name:
Current Address:
Street Address: _____

City: _____
State: _____
Zip Code: _____

Address where refund is to be mailed (if different from current address):

Street Address: _____

City: _____

State: _____

Zip Code: _____

Address for which you believe a refund is owed (if different from current address):

Street Address: _____

City: _____

State: _____

Zip Code: _____

Area Code and Phone number (day):

Area Code and Phone number (evening):

Email:

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

Exhibit “G”

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

TROY and TARYN NIXON

Plaintiffs,

v.

CITY OF DARIEN, GEORGIA

Defendant.

)
)
)
)
)
)
)
)
)
)
)

CIVIL ACTION NO. _____

NOTICE OF COMPLETION

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

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

Nixon QSF Administrator