

NOTICE OF PROPOSED CLASS ACTION SETTLEMENT

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

DRT Investments, LLC v. Emanuel County

If you own or owned property in Emanuel County, Georgia and were assessed and paid fire protection fees to Emanuel County on or after April 3, 2020 through the date of execution of the Court’s Order and Judgment (“Fire Fees”) per The Emanuel County Fire Protection and Rescue Services Fee Resolution, adopted and effective September 17, 2018, you may be a Class Member.

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

<https://www.emanuelco-ga.gov/494/Fire-Fee-Settlement-Webpage>
(the “Fire Fee Settlement Webpage”)

Or Call the Claims Administrator’s office at:

(800) 345-0837

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 Unopposed Judgment on Aggregate Refund Fund and Order (the “Order and Judgment”) which settles the lawsuit (the “Settlement”). The Court authorized this Notice because you have a right to know about the Order and 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 Emanuel County, Georgia, known as *DRT Investments, LLC v. Emanuel County, Georgia* (the “Lawsuit”).

2. What is this Lawsuit about?

This Lawsuit alleges that Defendant Emanuel County (the “Defendant” or the “County”) levied and collected an illegal tax per The Emanuel County Fire Protection and Rescue Services Fee Resolution, adopted and effective September 17, 2018 (the “Fire Fee Resolution” or “Resolution”) from 2019 to 2025. The Fire Fee Resolution assesses a flat fee (the “Fire Fee”) against each parcel of land, as designated by a tax map and parcel number, in the unincorporated areas of Emanuel County, Georgia and all incorporated areas of Emanuel County, Georgia with the exception of the City of Swainsboro (the “Fire Protection Tax District” or “District”). The Fire Fee Resolution states that its purpose is to provide for additional funding for fire and rescue services that are provided for and funded in full or in part in the District.” *Id.*, § Article 1.

The Fire Fee Resolution defines “Fire Prevention and Rescue Services” to mean “fire suppression, community risk reduction, fire protection, disaster mitigation, rescue, hazardous material response, and other services provided by the rural fire rescue departments and personnel” within the District. *Id.* § 2.2.

The Fire Fee Resolution provides that the Fire Fee shall be a flat fee “assessed against each ‘parcel of land’, as designated by a tax map and parcel number assigned by the Emanuel County Tax Assessor’s Office, located in the fire prevention tax fee district of Emanuel County, Georgia. Said fee shall be imposed in an amount of \$30.00 per parcel, per year.” *Id.*, § 4.1.

The Fire Fee, pursuant to the Fire Fee Resolution, “shall be assessed on the ad valorem tax bill prepared by the officials of Emanuel County, Georgia and sent to the taxpayer at the normal time.” *Id.*, § 4.2.

Under the Fire Fee Resolution, the Fire Fee “shall be a lien upon the real property owned by [the] taxpayer just as the normal ad valorem taxes assessed by the county officials are in fact liens against the property and said fee, should it not be paid by the taxpayer, shall be collected just as uncollected ad valorem taxes due to the county would otherwise be collected.” *Id.*, § 4.3.

The Fire Fee Resolution “created a special fund to be called the Emanuel County Fire Protection and Rescue Services Fund, where the money collected from the imposition of the fire fee shall be deposited. The funds so deposited shall be restricted solely for the repair and/or replacement of existing fire protection and rescue services equipment, the purchasing of additional equipment as needed, operational cost associated with the fire and rescue services, and for training and/or educational purposes as may be related to fire protection and rescue services in Emanuel County, Georgia. Said funds shall be used for no other purpose.” *Id.*, Article 5.

The lawsuit alleges:

The Fire Fee is based on the payer’s ability to pay. That is, the payer’s ownership of a “parcel of land,” as designated by a tax map and parcel number assigned by the Emanuel County Tax Assessor’s Office, located within the District.

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

The Fire Fee is a mechanism the County is using to raise general revenue for fire protection services rather than a charge for a particular service.

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

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

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

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

Therefore, the Fire Fee is an illegal tax to fund core governmental functions, i.e., firefighting services and firefighting operations.

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

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

Named Plaintiff filed this Lawsuit on behalf of itself, and all taxpayers similarly situated who own or owned parcels in the Fire Protection Tax District and were assessed and paid Fire Fees at any time between April 3, 2020, and the date of final approval of this settlement ("Refund Period").

3. Why is this Lawsuit a class action?

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

4. Why is there a Settlement?

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

Who is in the Settlement?

5. Am I part of the Class?

You are a member of the Class if you are or were an owner of a property in the Emanuel County Fire Protection District and were assessed and paid Fire Fees to the County per the Fire Fee Resolution and paid such Fees between April 3, 2020, through the date of final approval of this settlement.

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 Fire Fee Settlement Webpage on Emanuel County's website as described in Question No. 25. You can visit the Fire Fee Settlement Webpage on Emanuel County's website at <https://www.emmanuelco-ga.gov/494/Fire-Fee-Settlement-Webpage> where you can search for your name and/or property for which you believe you may be entitled to a refund.

You can also call the Claims Administrator's office at (800) 345-0837 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 County has agreed to create an Aggregate Refund Fund in the amount of \$650,000.00 (the "Aggregate Refund Fund").

If the Court finally approves this Settlement and if you paid Fire Fees for any of the year on or after April 3, 2020, through the date of final approval of this settlement, 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 Unopposed 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 Fire Fee Settlement Webpage on the County's website along with information about how a Class Member can object to individual refund amounts. As deemed appropriate by the Court appointed Administrator, updates as to timing of the individual Class Member refund calculation and payment will also be posted on the Fire Fee Settlement Webpage on the County's website.

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

Category 1 Class Members: Class Members still owning the property for which a refund is determined to be owed.

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

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 Fire Fee Settlement Webpage on the County's Website. If you receive a Claim Form or are listed as a Category 2 Class Member, you will need to follow the directions on the Claim Form, certifying that you are the same taxpayer for which the refund has been calculated. You will have 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 own the property 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 Fire Fee Settlement Webpage as a Class Member?

As explained in Question No. 8, following the Final Approval of the Unopposed 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 Fire Fee Settlement Webpage on the County'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 Unopposed Judgment, the Administrator is directed to identify the Classes and Class Members and determine the refunds owed.

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

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

The Administrator shall be given full access to the records of and full cooperation by Defendant's departments including, but not limited to the Finance Department, in order to identify Class Members, confirm the identity of Class Members, obtain missing information for taxpayers who paid the Fire Fee in order to determine whether they are Class Members and to calculate the individual refunds owed to Class Members. The total of all Fire Fees paid during the period will be totaled and each person's fire fees paid divided by the total of all Fire Fees paid during the period will be the percentage of the Aggregate Refund Fund that each person is expected to receive (the "Presumptive Refund Amount").

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

12. How much will my refund be?

If you are entitled to a refund, your refund will be calculated as explained in Question No. 11. At this time, it is not known how much each individual refund will be. The Administrator will calculate the individual refund amounts after the Final Approval Hearing (see Question No. 20) and after the Court finally approves the Settlement. See Question No. 14 regarding timing of payment.

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

If the Settlement is finally approved by the Court after the Final Approval Hearing, you will give up your right to sue the County and other persons ("Defendant Releasees") as to all claims arising out of any and all claims for payment of taxes related to or arising out of the assessment of the Fire Fees as alleged in the Lawsuit from September 18, 2018 through the execution of the Court's Order and Judgment, whether in law or equity (the "Released Plaintiff and Class Member Claims").

The full text of the Release is set forth in Question No. 26. Additionally, a copy of the Unopposed Judgment can be found on the Fire Fee Settlement Webpage on the County's website. *You should carefully read the Release and if you have any questions about the Release, you may contact Class Counsel at (912) 638-5200.*

14. When will I get paid?

On November 5, 2025, 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 nine (9) months 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 "DRT Investments QSF") to carry out the payment of refunds to individual Class Members. The Final Order will appoint an administrator of the DRT Investments QSF (the "DRT Investments QSF Administrator").

Within thirty (30) days of the later of the expiration of the period for objecting to individual refund amounts or a final ruling by the Special Master on any individual refund calculation, the Administrator shall identify to the DRT Investments QSF Administrator the amount of refund due each taxpayer and the address to which the refund is to be mailed the Category 1 Class Members. The DRT Investments QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the Category 1 Class Members within thirty (30) days of receipt of such notice. Within thirty (30) days following the expiration of the period to submit Claims Forms, the Administrator shall identify to the DRT Investments QSF Administrator Category 2 Class Members who have properly filled out and returned claim forms, the amount of refund due each taxpayer and the address to which the refund is to be mailed.

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 Fire Fee Resolution Webpage on Emanuel County's website.

The Lawyers Representing You

15. Do I have a lawyer in this Lawsuit?

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

16. Should I get my own lawyer?

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

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

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

In addition, Class Counsel will ask the Court to award to the Named Plaintiff, DRT Investments, LLC, a class service payment from the Aggregate Refund Fund in recognition of its efforts on behalf of the Class (the "Class Service Petition"). Named Plaintiff was prepared to appear and testify at trial on behalf of the Class. The County takes no position on the Class Service Petition, will not oppose the Class Service Petition, and intends to defer such decision to the judgment and discretion of the Court.

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

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

Supporting or Objecting to the Settlement

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

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

In order for the Court to consider your written comments or objections, all objections to the Unopposed Judgment settling this Lawsuit or to the Fee Petition or the Class Service Petition must be mailed to the Clerk of Court, Class Counsel, and Defendant's Counsel. For an objection to be considered by the Court, the objection must be postmarked on or before October 21, 2025 and sent to the Court, Class Counsel, and Counsel for Defendant at the following addresses:

Court	Clerk of the Superior Court of Emanuel County 125 South Main Street Swainsboro, Georgia 30401
Class Counsel	James L. Roberts, IV, Esquire Roberts Tate, LLC Post Office Box 21828 St. Simons Island, Georgia 31522

Counsel for Defendant	<p>Patrick T. O'Connor, Esquire Patricia T. Paul, Esquire Oliver Maner LLP P. O. Box 10186 Savannah, Georgia 31412</p> <p>Richard M. McNeely, Esquire Richard M. McNeely, P.C. P. O. Box 767 Swainsboro, GA 30401</p>
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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 Unopposed 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 County to notice the objecting party to take his or her deposition at an agreed upon location before the Final Approval Hearing, and to seek any documentary evidence or other tangible things that are relevant to the objection. Failure of the objector to comply with the discovery requests may result in the Court striking the objector's objection and otherwise denying that person the opportunity to make an objection or be further heard. The Court reserves the right to tax the costs of any such discovery to the objector or the objector's counsel should the Court determine that the objection is frivolous or is made for an improper purpose.

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

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

No. If you have questions, you may visit the Fire Fee Settlement Webpage on the County's website at <https://www.emmanuelco-ga.gov/494/Fire-Fee-Settlement-Webpage> for more information about the settlement. You may also call Class Counsel.

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

The Court will hold a Final Approval Hearing at 10:00 a.m. on November 5, 2025 at the Emanuel County Courthouse. After the Final Approval Hearing, the Court will decide whether to finally certify the Settlement Class and whether to approve the Settlement. The Court may also decide how much to pay Class Counsel and whether to award a class service payment to Named Plaintiff. Additionally, if no objections are filed, the Court may elect to conduct the hearing telephonically or virtually without further notice to the Class. We do not know how long it will take the Court to make its decision.

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

21. Why is there a hearing?

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

22. Do I have to come to the hearing?

No. Class Counsel will present the 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 Fire Fee Settlement Webpage on the County's website at <https://www.emanuelco-ga.gov/494/Fire-Fee-Settlement-Webpage> where you can find claim forms, information on the Lawsuit and the Settlement, and documents such as the Complaint and the Unopposed 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 by Named Plaintiff and Class Members

Named Plaintiff 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 Emanuel County, Georgia, its past, present and future Board of Commissioners, Commissioners, County Administrator, County Attorney(s), employees, agents, boards, 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 “Defendant 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 for the payment of taxes asserted in the Lawsuit related to or arising out of the assessment of Fire Fees as alleged in the Lawsuit from for years 2019 through 2025 paid between April 3, 2020 and date of final approval of the Order and Judgment whether in law or in equity (the “Released Plaintiff and Class Member Claims”).

B. Effect of Failure to Grant Final Approval

In the event that the Court fails to enter an Order granting Final Approval to the Unopposed Judgment, the Lawsuit shall resume, the Unopposed Judgment, Unopposed Motion and any Order granted pursuant to the Unopposed Judgment, including but not limited to the Preliminary Approval Order, and any other document containing any purported admission, 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 Unopposed Judgment had never been entered into unless either: (1) Named Plaintiff and Defendant agree in writing to a modification of the Unopposed Judgment and obtain approval of the [Amended] Unopposed Judgment with such agreed to modification, or (2) Named Plaintiff and Defendant successfully obtain reversal of the decision denying entry of the Order granting Final Approval to this Unopposed Judgment after reconsideration or appellate review.

C. Continuing Jurisdiction

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