

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

<b>MARY A. BAILEY</b>	)	
	)	
<b>Plaintiff,</b>	)	<b>CIVIL ACTION NO. SUV2021000009</b>
	)	
<b>v.</b>	)	
	)	
<b>MCINTOSH COUNTY, GEORGIA</b>	)	
	)	
	)	
<b>Defendant.</b>	)	

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**ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD**

WHEREAS, the instant action pending before the Court is a class action (the "Lawsuit") brought by Plaintiff Mary A. Bailey ("Named Plaintiff" or "Class Representative"), individually and on behalf of all persons similarly situated ("Class Members"), against Defendant McIntosh County, Georgia (the "County");

WHEREAS, the Lawsuit sought refunds pursuant to O.C.G.A. §48-5-380 to recover tax refunds for taxes paid for 2016 through 2020 based on the incorrect application of the McIntosh homestead exemption for county and school taxes found in House Bill 382 ("HB 382") and House Bill 450 ("HB 450") (collectively referred to as the "Homestead Exemption") for herself and on behalf of all similarly situated taxpayers;

WHEREAS, this matter is currently before the Court on Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on May 5, 2022 as scheduled in the Preliminary Approval Order filed on January 24, 2022 (the "Preliminary Order") and as made

MCINTOSH COUNTY CLERK OF SUPERIOR COURT  
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Mary A. Bailey  
CIVIL ACTION NO. SUV2021000009

known to the Class Members through the notice procedures (the “Notice Program”) approved by the Court in the Preliminary Approval Order to consider among other things the Fee Application; and

WHEREAS, the Court having considered the entire records of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated March 31, 2022 (the “March Affidavit” or the “March Aff.”) and the Affidavit of James L. Roberts, IV dated April 29, 2022 (the “April Affidavit” or the “April Aff.”)

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

1. The Fee Application requests an award of attorney’s fees to Class Counsel in the amount of \$400,000.00, reimbursement of Class Counsel’s actual costs and expenses in the amount of \$18,133.03 and a service award in the amount of \$25,000.00 all to be paid from the \$1,000,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney’s fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

**Class Counsel’s Request for Attorney’s Fees is Approved**

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney’s fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn

County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) (“[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole.”). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11<sup>th</sup> Cir. 1991) (“Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.”).

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which “made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions.” In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;

- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5<sup>th</sup> Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s March Affidavit. The Class Counsel’s March Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class

Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$1,000,000.00 Aggregate Refund Fund. See March Aff. at ¶20. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 100% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the [Proposed] Consent Judgment). Id. at ¶22.

10. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. See March Aff. at ¶¶10-15, 32-39, 41.

11. Class Counsel's March Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action and a First Amended Motion to Certify Suit as Class Action. The County filed oppositions to both and Class Counsel defended those oppositions. The record further shows that Class Counsel researched, briefed and filed a motion for partial summary judgment. Id. at ¶¶32-37.

12. Class Counsel's March Affidavit also confirms that Class Counsel expended significant resources significant resources in analyzing the potential refund claims for 2016, 2017, 2018, 2019 and 2020. Id. at ¶33. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimate led to the proposed resolution. Id. at ¶36. Class Counsel testified in his March Affidavit that the proposed class exceed 3,500 members for each of the five (5) years at issue. For many of these taxpayers Class Counsel testified that they reviewed property tax record cards, tax bills and detailed County spreadsheets

identifying every parcel that received the Homestead Exemption and providing specific parcel information including, among other things, the base year, year the Exemption was granted, the value in the current frozen year and the valuation in the prior year. Class Counsel testified that they also reviewed tax digests. Id. at ¶33.

13. According to Class Counsel’s March Affidavit, Class Counsel and its staff invested not less than 270 hours on this Lawsuit. Id. at ¶53.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel’s time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel’s fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney’s fees.” Lunsford v. Woodforest Nat’l Bank, 2014 U.S. Dist. LEXIS 200716, at \*14 (N.D. Ga. 2014) (internal citations omitted). See also In re Equifax, Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at \*33 (N.D. Ga. Mar. 17, 2020).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a county, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019), in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); and in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award (Feb. 23, 2021). All four (4) of these cases were class action refund cases.

22. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See March Aff. at ¶45.

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶46.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiff's and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. See March Aff. at ¶¶4-8, 48-49.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel including counsel at Brown, Readdick, Bumgartner, Carter, Strickland & Watkins LLP including lead counsel G. Todd Carter. The Court finds that Mr. Carter was worthy, highly competent and professional adversaries.

28. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.



29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Darien News (the "Publication Notice") and the County was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the County's website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was filed with the Court on March 31, 2022. Thereafter the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage on the County's website. See April Aff. at ¶16.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before April 27, 2022 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. See April Aff. at ¶¶11-15. See also Affidavit of Mailing Printing and Publisher's

Affidavit attached as Exhibits “B” and “C” respectively to Supplemental Memorandum in Support of Application for Attorney’s Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the “Supplemental Memorandum”).

36. The period for filing timely objections ended on April 27, 2022. There were no objections filed within the Court ordered objection period. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney’s fees to Class Counsel in the amount of \$400,000.00 is approved.

**The Expense Request is Approved**

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$18,133.03 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 (“Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary.” Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at \*3, 2009 U.S. Dist. LEXIS 136999, at \*4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See March Aff. at ¶55.

40. Accordingly, \$18,133.03 in litigation costs and expenses is approved.

**The Service Award Request is Approved**

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example,

in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; and in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000.

42. The evidence of record is that Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel and remained ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. See March Aff. at ¶29. The record shows that in doing so, that the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement. Id.

43. Accordingly, service awards in the amount of \$25,000 is approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$400,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

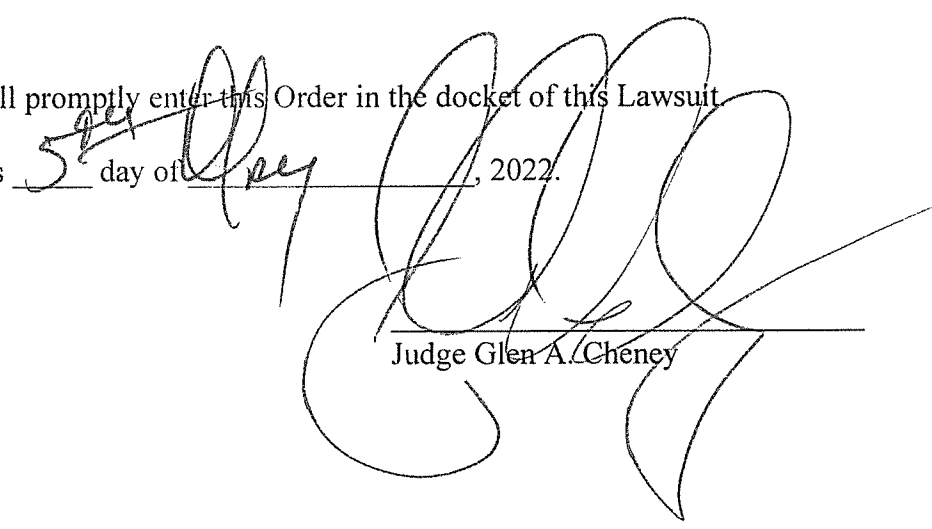
46. Class Counsel are awarded \$18,133.03 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

47. The Court awards the Class Representative \$25,000.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED. This 5<sup>th</sup> day of May, 2022.

  
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Judge Glen A. Cheney