

NOTICE OF PROPOSED CLASS ACTION SETTLEMENT

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

Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of the City of Savannah

If you operated sightseeing tours within the Historic District of Savannah, Georgia and paid the Preservation Fee under Revenue Ordinance Article T.§3 any month from August 28, 2015 through 2020 (a “Tour Operator”) or if you participated in a sightseeing tour within the Historic District of Savannah, Georgia from August 28, 2015 to 2020 and were charged for the Preservation Fee under Revenue Ordinance Article T.§3 by a Tour Operator (a “Tour Participant”), you may be a Class Member.

Please read this Notice carefully, as it affects your legal rights. You can also visit <https://www.savannahga.gov/PreservationFeeSettlement> (the “Settlement Webpage”) Or Call Class Counsel at: (912) 638-5200

YOUR LEGAL RIGHTS AND OPTIONS IN THIS SETTLEMENT	
Do Nothing (Tour Operator)	If you were a Tour Operator, after the Settlement has been approved by the Court, the Administrator will post a Presumption Refund List on the Settlement Webpage, if your name is listed, 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. See Question No. 8 for more information.
Submit a Claim (Tour Operator or Tour Participant)	<p>If you were a Tour Operator and your name is not listed on the Presumption Refund List posted on Settlement Webpage (see Question No. 8) you will need to submit a Missing Tour Operator Claim Form which is available on the Settlement Webpage. Follow the instructions on the Claim Form and in this Notice to submit the Claim Form.</p> <p>If you were a Tour Participant and were charged a Preservation Fee by a Tour Operator, you will need to submit a Claim Form and required documentation. The Claim Form is available on the Settlement Webpage. Follow the instructions on the Claim Form and in this Notice to submit the Claim Form. See Question No. 8 for more information.</p>
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 these cases 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.

WHAT THIS NOTICE CONTAINS

Contents

Basic Information	4
1. What is the purpose of this Notice?	4
2. What is this Lawsuit about?	4
3. Why is this Lawsuit a class action?	4
4. Why is there a Settlement?	5
Who is in the Settlement?	5
5. Am I part of the Class?	5
6. What if I am still not sure if I am included in the Class?.....	5
The Proposed Settlement	5
7. What are the Settlement Benefits?.....	5
8. How do I receive my refund?.....	6
9. What if I submit a Claim Form and do not follow the instructions or do not timely return the form?.....	6
10. What if I am not listed on the Settlement Webpage as a Class Member?.....	6
11. How are the refunds calculated?.....	7
12. How much will my refund be?.....	8
13. What am I giving up as part of the Settlement?	8
14. When will I get paid?	8
The Lawyers Representing You	9
15. Do I have a lawyer in this Lawsuit?	9
16. Should I get my own lawyer?.....	10
17. How will the lawyers get paid and will there be incentive payments?	10
Supporting or Objecting to the Settlement	10
18. How do I tell the Court that I like or do not like the Settlement?	10
19. Can I call the Court or the Judge’s office about my objections?	12
20. When and where will the Court decide to approve the Settlement?.....	12
21. Why is there a hearing?	12
22. Do I have to come to the hearing?.....	13
23. May I speak at the hearing?	13
24. Can I exclude myself from the Settlement?.....	13

Getting More Information about the Settlement 13

25. How do I get more information? 13

Full Text of the Settlement 14

26. What is the full text of the Release for the Settlement? 14

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 which settles the lawsuit. 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 Chatham County, Georgia, known as *Old Town Trolley Tours of Savannah, Inc. v. Mayor and Aldermen of the City of Savannah* (the “Lawsuit”). Judge John E. Morse, Jr., Superior Court Judge for Chatham County, Georgia is presiding over this Lawsuit.

2. What is this Lawsuit about?

This Lawsuit involves class action claims based on Defendant The Mayor and Aldermen of the City of Savannah (“Defendant” or “the City of Savannah”) levying and collecting preservation fees under City of Savannah Revenue Ordinance Article T. §3 (the “Preservation Fee” and the “Preservation Fee Ordinance”) from 2015 to 2020. It is a refund class action under O.C.G.A. § 48-5-380 (the “Refund Statute”).

This Lawsuit alleged that the Preservation Fee was a speech tax that was levied until its repeal in 2020 exclusively on sightseeing tour companies, including Named Plaintiff, which conducted narrated tours within the Historic District of Savannah. Named Plaintiff alleged that the Preservation Fee violated its First Amendment rights, violated the Special District Clause of the Constitution of the State of Georgia and violated the due process and equal protection clauses of the Fourteenth Amendment to the United States Constitution and Article I, Section I, Paragraph I of the Constitution of the State of Georgia.

Named Plaintiff filed this Lawsuit on behalf of itself and all taxpayers similarly situated seeking refunds for Preservation Fees paid from August 28, 2015 through 2020.

Defendant City of Savannah admits that the Preservation Fee was repealed on June 11, 2020. Defendant City of Savannah denies any impropriety or violation of law with regard to this suit and the Preservation Fee, or in any respect. In the spirit of compromise, Defendant City of Savannah consents to settlement of this suit upon the payment terms outlined herein.

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 the City of Savannah. 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 operated sightseeing tours within the Historic District of Savannah, Georgia and paid Preservation Fees in any month from August 28, 2015 through 2020 or if you participated in a sightseeing tour from August 28, 2020 through 2020 and were charged for the Preservation Fee by the Tour Operator.

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 Savannah’s website as described in Question No. 25. You can visit the Settlement Webpage on the City of Savannah’s website <https://www.savannahga.gov/PreservationFeeSettlement> where you can search for your name or the name of your business. See Question No. 8 for more information.

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 Savannah has agreed to create an Aggregate Refund Fund in the amount of \$2,750,000.00 (the “Aggregate Refund Fund”).

If the Court finally approves this Settlement and if you are entitled to a refund for Preservation Fees paid in 2015 (from August 28, 2015), 2016, 2017, 2018, 2019 or 2020 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 Savannah's website along with information about how a Class Member can object to individual refund amounts. See Question No. 11 for more information. 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 Savannah's website.

If you were a Tour Operator within the Historic District of Savannah, Georgia and paid Preservation Fees in any month from August 28, 2015 to 2020 and your name or your company name is listed on the Presumption Refund List posted on the Settlement Webpage and on VisitSavannah.com (see Question No. 11 for more information), the refund will be mailed to you without the need for you to take any action.

If you were a Tour Operator within the Historic District of Savannah, Georgia and paid Preservation Fees in any month from August 28, 2015 to 2020 and your name or our company name is not listed on the Presumption Refund List posted on the Settlement Webpage and on VisitSavannah.com (see Question No. 11 for more information), you will need to submit a Missing Tour Operator Claim Form. The Missing Tour Operator Claim Form is available on the Settlement Webpage. You will have 45 days from publication of the Presumption Refund List to submit a claim.

If you were a Tour Participant and were charged a Preservation Fee by a Tour Operator, you will need to submit a Claim Form and the required information described in the Claim Form. The Claim Form is available on the Settlement Webpage. You will have 45 days from publication of the Presumption Refund List to submit a claim.

See Question No. 14 for more information.

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

Only Tour Operators who are missing from the Presumption Refund List and Tour Participants who were charged the Preservation Fee will need to submit a Claim Form. If you fail to follow the instructions on the Claim Form and do not submit it on or before 45 days from publication of the Presumption Refund List you will not receive your refund. Sending in a Claim Form late or without the required information 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 Savannah's website. See Question No. 11 for more information. There will be a Claim Form on that webpage for any Tour Operator not listed as a Class Member to download, complete and submit according to the directions provided. See Question No. 8 for more information. If you are a Tour Participant who paid a Preservation Fee during the relevant time, you will need to submit a Claim Form. See Question Nos. 8 and 11 for more information.

11. How are the refunds calculated?

Following the Final Approval of the [Proposed] Consent Judgment settling this lawsuit (described in Question No. 20), the Administrator is directed to identify the Class and Class Members and determine the refunds owed.

The Administrator will first determine the total amount of Preservation Fees paid from August 28, 2015 through 2020. In the event that the aggregate tax refunds owed is less than the Aggregate Refund Fund, the Administrator shall in addition to the tax refunds, calculate the prejudgment interest owed to each Class Member at a rate of 7.0% per annum as set by O.C.G.A. §7-4-2(a)(1)(A). Each Class Member determined to be entitled to a refund as provided in the [Proposed] Consent Judgment shall receive the ratio of his or her calculated prejudgment interest over the total prejudgment interest calculated for all taxpayers applied to the amount of the Aggregate Refund Fund available for the payment of interest.

Next, the Administrator will identify the Tour Operator Subclass Members who are entitled to refunds and calculate the tax refunds due each Tour Subclass Member as set forth above.

Upon completion of the identification of the Tour Operator Subclass Members and the Preservation Fee paid by each from August 28, 2015 through 2020, the Administrator will post the list of Tour Operator Subclass Members and the calculated refund amount owed to each (the "Presumption Refund List") on the Settlement Webpage and on VisitSavannah.com and provide notice in The Savannah Morning News, providing the opportunity for any Tour Participant Subclass Member to make a claim to any Preservation Fee charged to the Tour Participant Subclass Member by a Tour Operator.

In order to be entitled to a refund, a Tour Participant Subclass Member shall be required to submit Claim Form and a receipt or other documentation reflecting the Tour Operator to whom the Preservation Fee was tendered. The documentation submitted by the Tour Participant Subclass Member must reflect the Preservation Fee was charged to the Tour Participant Subclass Member as a specific charge by the Tour Operator.

Additionally, any Tour Operator not listed on the Presumption Refund List shall be entitled to submit a claim.

Tour Participants and Tour Operators not on the Presumption Refund List shall have 45 days from publication of the Presumption Refund List to submit a claim.

Any validly submitted and approved claim for refund by a Tour Participant shall be deducted from the refund amount to be paid to the Tour Operator who charged the Tour Participant the Preservation Fee.

In the event that valid claims by Tour Operators not listed on the Presumptive Refund List are submitted and the total refunds owed including these claims is greater than the Aggregate Refund Fund, the calculated refund owed to all Class Members shall be adjusted so that each Class Member receives its pro rata share.

The Administrator will review any validly submitted claims of Tour Participants and Tour Operators not on the Presumption Refund List and adjust the refund calculations of all Class Members as necessary. The Administrator shall post a final list of those Class Members entitled to refunds and the amounts (the “Final Refund List”) on the Settlement Webpage and on VisitSavannah.com and provide notice of the posting in The Savannah Morning News.

Any Class Member has the right to object to the calculation of any individual refund calculations set forth on the Final Refund List, such objection must be filed with the Special Master and the Administrator as indicated on the Objection Form for Class Member (which can be downloaded from the Settlement Webpage) within forty (45) days of the posting of the Final Refund List.

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 Savannah and other persons (“Releasees”) for the payment of taxes asserted in the Lawsuit related to or arising out of the levying of the Preservation Fee as alleged in the Complaint for tax years 2015 through 2020 and every month therein whether in law or in equity (the “Released Claims”).

The full text 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 Savannah’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 February 23, 2021, 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 publish the Final Refund List (see Question No. 8) within six (6) months of the entry of the Final Order after the Final Approval Hearing described in Question No. 20.

The Aggregate Refund Fund in the amount of \$2,750,000.00 will be funded as follows:

- 1) \$916,666.67 on or before April 1, 2021;
- 2) \$916,666.67 on or before April 1, 2022; and
- 3) \$916,666.66 on or before April 1, 2023.

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 “Old Town Trolley QSF”) to carry out the payment of refunds to individual Class Members. The Final Order will name Terry D. Turner, Jr. of Gentle Turner Sexton & Harbison, LLC 501 Riverchase Parkway East, Suite 100, Hoover, Alabama 35244 as administrator of the Old Town Trolley QSF (the “Old Town Trolley 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 Old Town Trolley 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 “Administrator’s Final Refund List”). The Old Town Trolley QSF Administrator shall issue refund checks to each Qualified Class Member from available funds in the Aggregate Refund Fund as follows:

- 1) 1/3 of the refund within fifteen (15) days of receipt of the Administrator’s Final Refund List;
- 2) 1/3 of the refund on or before May 1, 2022; and
- 3) 1/3 of the refund on or before May 1, 2023.

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 Savannah’s website.

The Lawyers Representing You

15. Do I have a lawyer in this Lawsuit?

Yes. The Court decided that the law firms of Roberts Tate, LLC and Manly Shipley, LLP are 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 Savannah 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.

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

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

There will be no incentive payments to Named Plaintiff.

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. You can give reasons for the objection and why you think the Court should not approve the Fee 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 must be mailed to the Clerk of Court, Plaintiff's Counsel and Defendant's Counsel. For an objection to be considered by the Court, the objection must postmarked on or before February 8, 2021 (fifteen 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 Chatham County P.O. Box 10227 Savannah, GA 31412
Class Counsel	James L. Roberts, IV, Esquire Roberts Tate, LLC Post Office Box 21828 St. Simons Island, Georgia 31522
Counsel for Defendant	<p>R. Bates Lovett, Esq. City Attorney Jennifer N. Herman, Esq. Deputy City Attorney</p> <p>P. O. Box 1027 Savannah, GA 31402</p> <p>Patrick T. O'Connor, Esq. Patricia T. Paul, Esq. Oliver Maner LLP P. O. Box 10186 Savannah, GA 31412</p>

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;
- 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 Savannah 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 Savannah's website <https://www.savannahga.gov/PreservationFeeSettlement> 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 9:30 a.m. on February 23, 2021 at the Chatham 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. 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 Savannah's website at <https://www.savannahga.gov/PreservationFeeSettlement> where you can find claim forms, information on the Lawsuit and the Settlement, and documents such as the Complaint filed by Named Plaintiff 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

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, 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 for the payment of taxes asserted in the Lawsuit related to or arising out of the levying of the Preservation Fee as alleged in the Complaint in this action for tax year 2015 through 2020 whether in law or in equity (the “Released Claims”).

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, Defendant shall be given reasonable time to file an Answer commemorated by an additional Stipulation to be filed by the Named Plaintiff and the Defendant, 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) Named Plaintiff 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) Named Plaintiff 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.