

Exhibit “A”

Introduction and Background

3.

I am a founding member and partner in the law firm of Roberts Tate, LLC. Roberts Tate, LLC along with Manly Shipley, LLP are Class Counsel to Plaintiff Old Town Trolley Tours of Savannah, Inc. (“Named Plaintiff”) and the Class in the Lawsuit. I am the primary and supervising attorney in this Lawsuit.

4.

I am an experienced litigator and I am intimately familiar with this Lawsuit.

5.

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

6.

As part of my practice, I litigate large class action cases and in addition to serving as Class Counsel in this Lawsuit I have served as class counsel in numerous class and collective action cases including, but not limited to, the following: Vanover et al v. West Telemarketing, Southern District of Georgia, 2:06CV0098; Clairday v. Tire Kingdom, Inc., et al, Southern District of Georgia, 2:07cv0020; Kerce v. West Telemarketing Corp, et al, Southern District of Georgia 2:07cv0081; Hamilton v. Montgomery County, Superior Court of Montgomery County, Superior Court of Montgomery County, 13CV159; Altamaha Bluff, LLC, et al. v. Thomas, et al., Superior Court of Wayne County, 14-CV-0376; Coleman v. Glynn County, CE12-01785-063, CE13-

01480-063; and CE14-00750-063, Superior Court of Glynn County; and Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County.

7.

I have extensive experience in tax law, including property tax law, and litigation having handled tax appeals and tax refund matters for thousands of parcels in over 60 counties in the State of Georgia as well as Florida, Virginia, Alabama and North Carolina at the administrative, trial court, and appellate court levels. I serve on the Board of Governors of the State Bar of Georgia, am a past President of the Glynn County Bar Association and rated "Preeminent", the highest legal rating available from the leading legal rating service, Martindale Hubbell. I was named a Rising Star by in 2006, 2009-2011 and 2014-2016 and a Super Lawyer for 2017-2020 by Super Lawyers Magazine.

8.

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

9.

I am lead counsel for Named Plaintiff and the Class. Along with my co-counsel in this Lawsuit, John Manly, Esquire and James E. Shipley, Jr., Esquire, we have 43 years of litigation experience.

The Lawsuit

10.

Named Plaintiff retained Roberts Tate, LLC and Manly Shipley, LLP and agreed to be a class representative in this Lawsuit against The Mayor and Aldermen of the City of Savannah (the "City of Savannah") to recover refunds for the fees collected under the City of Savannah 2020

Revenue Ordinance Article T.§3 (the “Preservation Fee” and the “Preservation Fee Ordinance”) from 2015 to 2020 on its behalf and on behalf of similarly situated taxpayers.

11.

On August 28, 2020 Named Plaintiff commenced this Lawsuit. On that same day, Named Plaintiff filed a Motion and Memorandum in Support thereof to Certify Suit as Class Action.

12.

Our firm and my co-counsel’s firm conducted early, informal discovery into the facts and the legal basis for this Lawsuit prior to filing the Complaint and before conducting settlement discussions with the City of Savannah on September 30, 2020.

13.

While the Parties were unable to reach a settlement on September 30, 2020, the Parties continued their negotiations. Ultimately the Parties were able to reach a settlement and the City of Savannah approved the settlement at its October 22, 2020 City Council meeting (the “Settlement”). The Settlement is memorialized in the [Proposed] Consent Judgment on Aggregate Refund and Order (the “[Proposed] Consent Judgment”). The Parties entered into a First Amendment to the [Proposed] Consent Judgment on November 25, 2020 to correct a typographical error in the [Proposed] Consent Judgment.

Summary of the [Proposed] Consent Judgment

14.

The settlement is memorialized in the [Proposed] Consent Judgment executed by the Parties. It was negotiated at arm’s length without collusion.

15.

The terms of the [Proposed] Consent Judgment (which still must be approved by the Court at a Final Approval Hearing as set forth in the Second Amended Preliminary Approval Order dated December 28, 2020) are set forth in the [Proposed] Consent Judgment. The Settlement covers refunds for Preservation Fees collected from August 28, 2015 through 2020.

16.

The direct benefits to the Class Members include the creation of a cash fund in the amount of \$2,750,000.00 (the “Aggregate Refund Fund”).

17.

The \$2,750,000.00 will be paid as follows: (a) \$916,666.67 on or before April 1, 2021; (b) \$916,666.67 on or before April 1, 2022; and (c) \$916,666.66 on or before April 1, 2023.

18.

Under the terms of the [Proposed] Consent Judgment 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 73.89% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the [Proposed] Consent Judgment). This is called the “Pro-Rata Tax Refund”.

19.

“Pro-rata” means the proportion each Qualified Class Member’s Pro-Rata Refund bears to the total Aggregate Refund Fund.

20.

This percentage shall be used to calculate each Qualified Class Member’s pro rata share of the Fees and Expenses. Upon identification of all Qualified Class Members and determination of

the Pro-Rata Tax Refund for each and determination of all Fees and Expenses, the Aggregate Refund Fund shall be divided by the sum of the Pro-Rata Tax Refund for each Qualified Class Member. The resulting percentage shall be each Qualified Class Member's portion of the Fees and Expenses ("Pro-Rata Percentage of Fees and Expenses").

21.

The product of the Pro-Rata Percentage of Fees and Expenses times the Fees and Expenses shall be deducted from the sum of each Qualified Class Member's Pro-Rata Tax Refund and the remainder will be the amount distributed to each Qualified Class Member as set forth in the [Proposed] Consent Judgment.

22.

Under the [Proposed] Consent Judgment, 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 as follows: (a) 1/3 of the refund within fifteen (15) days of receipt of the Administrator's Refund List; (b) 1/3 of the refund on or before May 1, 2022; and (c) 1/3 of the refund on or before May 1, 2023.

23.

The \$2.75 million Aggregate Refund Fund provides for an immediate cash benefit for the Class Members as set forth in the [Proposed] Consent Judgment.

Service Award to Class Representative Requested

24.

As class representative, Named Plaintiff was active in this Lawsuit and has provided invaluable assistance to 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. In doing so, the Named Plaintiff was integral to forming the theory in this Lawsuit and reaching the [Proposed] Consent Judgment. Class Representative requests a service payment \$55,000 which represents 2% of the Aggregate Refund Fund

Attorney's Fees and Costs

25.

In undertaking to prosecute this complex case entirely on a contingent fee basis, Class Counsel assumed a significant risk of nonpayment or underpayment. Despite our effort in litigating this Lawsuit, we remain completely uncompensated for the time invested and expenses advanced in this Lawsuit.

26.

We spent a substantial number of hours investigating the refund claims.

27.

We reviewed the discovery, pleadings and court orders in the civil rights lawsuit that was initiated against the City of Savannah in 2014 by several tour guides who operated in the City of Savannah in an action styled *Freenor, et al. v. Mayor and Aldermen of the City of Savannah*, Civil Action No. 4:14-cv-00247-WTM-GRS, in the United States District Court for the Southern District of Georgia, Savannah Division (the "Federal Lawsuit").

28.

From the documents of the Federal Lawsuit, we were able to thoroughly research the facts of this Lawsuit.

29.

The Federal Lawsuit alleged, among other things, that the Preservation Fee violated the right to free speech guaranteed by the First Amendment to the United States Constitution.

30.

The documents from the Federal Lawsuit that we reviewed and analyzed included, but were not limited to, the following: Complaint; Amended Complaint; Plaintiffs' Motion for Summary Judgment and Memorandum of Law in Support Thereof; Statement of Material Facts; the City of Savannah's Opposition to Plaintiffs' Motion for Summary Judgment; Response to Statement of Material Facts; Plaintiffs' Reply to Response to Motion for Summary Judgment; the City of Savannah's Motion for Summary Judgment and Memorandum in Support Thereof; the City of Savannah's Supplemental Brief in Support of Motion for Summary Judgment; Plaintiffs' Response to the City of Savannah's Supplemental Brief; selected portions of the deposition of the City of Savannah's 30(b)(6) witness; selected portions of plaintiffs' depositions; declarations of plaintiffs; selected portions of the City of Savannah's Responses to First Set of Discovery; selected portions of the City of Savannah's Responses to Second Set of Discovery; selected portions of the City of Savannah's Responses to Third Set of Discovery; 2015 Service Program and Budget 2015-2019 Capital Improvement Program; 2016 Service Program and Budget 2016 Service Program and Budget 2016-2020 Capital Improvement Program; 2017 Adopted Budget and Five-Year Capital Improvement Program; 2018 Adopted Budget & Strategic Plan; 2019 Adopted Budget; 2020 Adopted Budget & Capital Improvement Program; documentation from the City of Savannah

repealing the Preservation Fee Ordinance; Order of Judge William T. Moore, Jr. of the United States District Court for the Southern District of Georgia on cross motions for summary judgment; and Judge Moore's Order on cross motions for summary judgment related to the Preservation Fee Ordinance.

31.

We spent a substantial number of hours investigating and researching the First Amendment violations concerning the Preservation Fee Ordinance, the violation of the Special District Clause of the Constitution of the State of Georgia (Article IX, Section II, Paragraph VI) as well as violations of the uniformity requirement, and the due process and equal protection clauses of the United States Constitution and the Constitution of the State of Georgia.

32.

We analyzed the potential refund claims for 2015, 2016, 2017, 2018, 2019 and 2020.

33.

Legal issues have been thoroughly researched and I have briefed and argued the same refund issues in other tax refund and tax appeal matters. I am very familiar with the statutory requirements for refund matters under O.C.G.A. § 48-5-380 (the "Refund Statute").

34.

We also prepared for and attended a settlement meeting with the City of Savannah and thereafter conducted extensive negotiations beyond the formal settlement meeting in order to reach the Settlement.

35.

The pleadings we filed in this Lawsuit include, but are not limited to: Class Action Complaint; Motion to Certify Suit as Class Action; Memorandum in Support of Motion to Certify Suit as Class Action; First Amended Class Action Complaint; First Amended Motion to Certify Suit as Class Action; Supplemental Memorandum of Law in Support of First Amended Motion to Certify Suit as Class Action; and Joint Motion and Supporting Memorandum of Law for Preliminary Approval of Class Action, Preliminary Certification of Settlement Class, Approval of Notice Program and to Schedule Final Approval Hearing.

36.

Each of the above described efforts taken was essential to achieving the Settlement and the excellent results for the Class.

37.

The City of Savannah is represented by extremely capable counsel including R. Bates Lovett, Esquire, City Attorney, and counsel from Oliver Maner LLP, including Patrick T. O'Connor, Esquire. Mr. Lovett and Mr. O'Connor were worthy, highly competent and professional adversaries.

38.

The City of Savannah's attorneys asserted numerous defenses and the Settlement was only reached after extensive negotiations concerning the parameters and provisions of a fair, reasonable and adequate settlement.

39.

Ensuring the continued availability of experienced and capable counsel to represent classes of plaintiffs holding valid but small individual claims also supports the requested fee.

40.

Class Counsel requests the payment of \$1,100,000.00 which represents 40% of the Aggregate Refund Fund to be paid as follows: (a) 50% of the fees awarded on or before May 1, 2021 and (b) 50% of the fees awarded on or before May 1, 2022.

41.

When analyzing the 40% in fees sought in relation to the Aggregate Refund Fund, the percentage falls below the standard contingency fee arrangement for tax refunds and tax appeal matters throughout Georgia.

42.

Based on my extensive experience in handling tax refund cases throughout Georgia, the typical contingency agreement is for 50% of the refund obtained in tax refund cases and 50% of the tax savings in tax appeal cases.

43.

Moreover, approval of Class Counsel's 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace where contingent fee arrangements of 40% of the recovery are typical.

44.

Attorney Marsha E. Flora worked on this Lawsuit.

45.

Marsha E. Flora is Of Counsel with Roberts Tate, LLC. Ms. Flora is an experienced litigator with a focus on class actions and complex litigation including property tax, commercial, construction and products liability including representing General Motors Corporation (GM), Suzuki Motor Corporation (SMC), GM of Canada Limited and CAMI Automotive Inc. in product

liability cases throughout the world. Ms. Flora has extensive experience coordinating, managing and defending national litigation. She is a former shareholder in the prominent Philadelphia law firm of Lavin, O'Neil, et al and has served as Of Counsel with the construction litigation law firm of Powell, Trachtman, et al in King of Prussia, Pennsylvania.

46.

I have personal knowledge of and I am very familiar with the work performed and hours expended by the attorneys and the paralegals in connection with this Lawsuit.

47.

All of the work performed by all the attorneys and the paralegals in this Lawsuit was at my direction and under my direct supervision. I directed, assisted, reviewed, edited, finalized and approved all work performed by all attorneys and paralegals in connection with this Lawsuit.

48.

Litigation in lawsuits such as these requires counsel highly trained in class action law and procedure as well as specialized knowledge of tax refunds and tax law.

49.

The total number of attorney hours spent on this Lawsuit is not less than 400. The total number of paralegal hours spent on this Lawsuit is not less than 30 for a total of not less than 430.

50.

All of the work necessitated by this Lawsuit diverted time and resources from other matters and frequently required the prioritizing of 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.

Advanced Litigation Expenses

51.

Class Counsel's request for approval of reimbursement from the Aggregate Refund Fund of \$1,412.44 in litigation costs and expenses advanced by Roberts Tate LLC and \$42.30 in litigation costs and expenses advanced by Manly Shipley, LLP for a total of \$1,454.74 is reasonable and justified. 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. These litigation costs are the type routinely charged by Roberts Tate, LLC and Manly Shipley, LLP to their hourly fee-paying clients. One hundred percent of the expenses awarded will be paid on or before May 1, 2021. Copies of documentation supporting the fees incurred is attached as Exhibit "1".

FURTHER AFFIANT SAITH NOT.

This 3 day of February, 2020.

James L. Roberts, IV

This 3rd day of February, 2020:

Notary Public

My Commission Expires 12/11/21

(NOTARIAL SEAL)

