

COURT OF COMMON PLEAS, FRANKLIN COUNTY, OHIO

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

IF YOU HAVE LIVED IN THE CITY OF GAHANNA WHILE WORKING IN ANOTHER CITY, YOU MAY BE PART OF A CLASS ACTION LAWSUIT

- Background: Douglas and Karla LaBorde (“Plaintiffs”) filed a case against the Regional Income Tax Agency (“RITA”), the City of Gahanna, and Jennifer Teal (“Teal”) in the Franklin County Court of Common Pleas. In the lawsuit, the LaBordes claim that Gahanna, RITA, and Teal have miscalculated the income tax credit provided by Gahanna City Code § 161.18(a). The LaBordes also claim that Gahanna and Teal have not certified, spent, or reserved funds as required by Gahanna City Code § 161.18(c). Because the Gahanna Tax Code was applied uniformly to thousands of Gahanna residents, the LaBordes also requested that the case be certified as a class action. The Defendants disputed the Plaintiffs’ claims.
- On September 11, 2014, Judge Kimberly Cocroft of the Franklin County Court of Common Pleas ruled that the City of Gahanna, RITA, and Teal have, as a matter of law, miscalculated the amount of the “Credit for taxes paid to another municipality” under Gahanna City Code § 161.18(a) and, as a result, that the Class (as defined below) is entitled to have the tax credit properly applied, which may result in a refund of tax-related overpayments or other benefits (such as cancellation of amounts Gahanna claims to be owed for income taxes).
- Judge Cocroft has certified this case as a class action. You are a member of the “Class” if you meet all three of the following requirements:
 - I live or have lived in Gahanna at some time;
 - During the time I lived in Gahanna, I worked in another city and paid income taxes to that other city at a rate of more than 1.5%; and
 - At some time on or after July 3, 2009, I (or a tax preparer) filed an income tax return with Gahanna or RITA reflecting income taxes withheld or paid to that other city for any tax year prior to the 2015 tax year.

YOUR LEGAL RIGHTS AND OPTIONS	
Do Nothing	<p>Stay in this lawsuit. Await the outcome. Share in possible benefits. Give up certain rights.</p> <p>By doing nothing, you keep the possibility of getting money or other benefits that may come from a judgment or a settlement for the tax years in question. You give up any rights to sue on your own about the same legal claims in this lawsuit.</p>
Ask To Be Excluded By September 18, 2016	<p>Get out of this lawsuit. Get no benefits from it. Keep the right to file your own lawsuit. Could decrease the number of years for which you could independently recover.</p> <p>If you ask to be excluded and money or benefits are later awarded, you won’t share in those monies or benefits. By opting out, you keep any rights to sue on your own about the same legal claims in this lawsuit; however, you will do so at your own expense and risk. Additionally, by opting out of this class, you may reduce the number of years for which you would otherwise be able to recover.</p>

WHAT THIS NOTICE CONTAINS

	Page
1. Why did I get this notice?	2
2. What is a class action?	2
3. What is this lawsuit about?	2
Who is in the Class	3
4. Help me understand whether I am included	3
5. I'm still not sure if I'm included	3
Your Rights and Options	3
6. What happens if I do nothing at all?	3
7. What happens if I exclude myself?	3
8. How do I ask to be excluded?	3
9. If I remain part of the class, do I need to file amended returns?	3
10. What if I no longer live in Gahanna?	4
The Lawyers Representing You	4
11. Do I have a lawyer in this case?	4
12. Should I get my own lawyer?	4
13. How will Class Counsel be paid?	4
Resolution of the Case	4
14. How will the Court decide who is right?	4
15. Will I get money if the Plaintiffs are right?	4
16. Do the parties in the case have a right to appeal the Court's rulings?	4
Getting More Information	4

1. Why did I get this notice?

A Court has approved, or “certified,” this case as a class action lawsuit that may affect you if you live (or have lived) in Gahanna, paid income taxes to another city at a rate greater than 1.5%, **and** filed an income tax return with Gahanna or RITA at any time on or after July 3, 2009 seeking credit for payment of those taxes paid to another city for any tax year prior to the 2015 tax year.

You are receiving this notice because you may be a member of the Class (defined above). This notice informs you about this pending lawsuit and that you have certain rights to participate in or exclude yourself from the lawsuit. If this describes you, you have legal rights and options. This notice explains your rights and options.

Judge Cocroft of the Franklin County Court of Common Pleas is currently presiding over this case. The case is known as *Douglas P. LaBorde, et al., v. The City of Gahanna, et al.*, Case No. 12 CV 8517. The LaBordes, the Gahanna residents who sued, are called “Plaintiffs.” Gahanna, RITA, and Teal are all “Defendants” in the case.

2. What is a class action?

In a class action, one or more people called Class Representatives (in this case, Douglas and Karla LaBorde) sue on behalf of people who have similar claims. Together, these people are called a Class. One court resolves the issues for all Class members, except for those who exclude themselves from the Class.

3. What is this lawsuit about?

In the lawsuit, the LaBordes claim that Gahanna, RITA, and Teal miscalculated the tax credit provided by Gahanna City Code § 161.18(a). The Court has agreed with the LaBordes on this claim.

The LaBordes also claim that Gahanna and Teal have not certified, reserved, or spent funds as required by Gahanna City Code § 161.18(c). This issue remains outstanding and will be heard by the Court.

WHO IS IN THE CLASS

4. Help me understand whether I am included.

Based on the tax records maintained by RITA, you are receiving this notice because your tax account reflects that you are likely a member of the class. Alternatively, if you are reviewing this notice in a local newspaper or the internet, you can use the Class definition or checklist on page 1 of this notice to determine whether you are a member of the Class, or you can contact Class Counsel with the contact information provided below. For your convenience, the Class definition is repeated here:

You are a member of the Class if you answer “yes” to each of the following three questions: 1) Were or are you a resident of Gahanna? 2) Have you (or your tax preparer) filed a Gahanna income tax return at any time on or after July 3, 2009 for any tax year prior to the 2015 tax year? 3) On that tax return (or those returns), did you indicate that you had taxes withheld or paid to another city at a rate of more than 1.5%?

Example: The income tax rate for the City of Columbus is 2.5%. If a person lived in Gahanna in 2010, worked in Columbus in 2010, paid income tax to Columbus at a rate of 2.5% in 2010, and filed a Gahanna municipal income tax return for the 2010 tax year, the person is a member of the Class.

5. I’m still not sure if I’m included.

If you are still not sure whether you are included, you can visit www.GahannaTaxLawsuit.com or contact Class Counsel Todd Neuman or Rick Ashton, neuman@aksnlaw.com, ashton@aksnlaw.com, or at (614) 221-8500.

YOUR RIGHTS AND OPTIONS

If you are a member of the Class, you have to decide whether to stay in the Class or whether to exclude yourself before September 18, 2016. If you do not exclude yourself from the Class, the judgment in this case, whether favorable or not, will apply to you, and you will be entitled to a share of any money or benefits obtained.

6. What happens if I do nothing at all?

By doing nothing, you are staying in the Class. If the Plaintiffs obtain money or benefits from Defendants—either as a result of a judgment or a settlement—you may be eligible to receive your share. If you stay in, you will be legally bound by all of the decisions that the Court makes.

7. What happens if I exclude myself?

If you exclude yourself from the Class and the Class gets money or benefits (as a result of the judgment or any settlement that may or may not be reached between Defendants and Plaintiffs), you will not be entitled to those monies or benefits. If you exclude yourself, you will not be legally bound by the Court’s judgments. If you choose to pursue Gahanna, RITA, or Teal on any similar claims, you will need to do so independently and at your own cost. Also, by excluding yourself from the class, it could negatively impact the number of years for which you could pursue claims against Gahanna, RITA, or Teal, which may be shorter than the period the Class may be able to recover.

If you do pursue your own lawsuit after you exclude yourself, you’ll have to hire and pay your own lawyer for that case, and you’ll have to prove your claims.

8. How do I ask to be excluded?

To exclude yourself, you must send a letter that says you want to be excluded from the Class in the case known as *Douglas P. LaBorde, et al., v. The City of Gahanna, et al.* and include your name, address, telephone number, email address, and signature. If you filed a joint return with your spouse, the letter must be signed by both you and your spouse to be effective.

You must mail your letter requesting to be excluded from the Class postmarked by September 18, 2016 to 1) Gahanna Tax Lawsuit Class Action Administrator, P.O. Box 40007, College Station, TX 77842-4007 and 2) Todd Neuman, Allen Kuehnle Stovall & Neuman LLP, 17 South High Street, Suite 1220, Columbus, OH 43215.

9. If I remain part of the class, do I need to file amended returns?

No. If the Plaintiffs obtain a judgment or a settlement, you will be entitled to recover your overpayments through the judgment or settlement.

10. What if I no longer live in Gahanna?

If you no longer live in Gahanna, you may still be a member of Class. If you no longer live in Gahanna or if your address has otherwise changed, you should send your updated address to Gahanna Tax Lawsuit Class Action Administrator, P.O. Box 40007, College Station, TX 77842-4007.

THE LAWYERS REPRESENTING YOU

11. Do I have a lawyer in this case?

Yes. The Court has appointed attorneys Todd Neuman and Rick Ashton of the law firm of Allen Kuehnle Stovall & Neuman LLP, 17 South High Street, Suite 1220, Columbus, OH 43215, (614) 221-8500, neuman@aksnlaw.com and ashton@aksnlaw.com, to represent you as “Class Counsel.” More information about Class Counsel and their firm is available at www.aksnlaw.com.

12. Should I get my own lawyer?

You do not need to hire your own lawyer because Class Counsel is working on your behalf. However, you are permitted to hire your own lawyer if you wish to do so. You can ask him or her to appear in Court for you if you want someone other than Class Counsel to speak for you. If you hire your own lawyer, you will have to pay for that lawyer on your own.

13. How will Class Counsel be paid?

If Class Counsel obtains money or benefits for the Class, they may ask the Court for attorneys’ fees, costs, and expenses. You don’t have to directly pay any of these fees and expenses. However, if the Court grants Class Counsel’s request, the fees, costs, and expenses would be deducted from any money obtained for the Class, or paid separately by Defendants.

RESOLUTION OF CASE

14. How will the Court decide who is right?

The Court has already determined that the Defendants’ interpretation of Gahanna City Code § 161.18(a) is incorrect and that the Class is entitled to recover for overpayment of taxes and related charges. The Court will hold a hearing to determine the amount of money the Class is entitled to recover in the case, but you do not need to attend this hearing.

Furthermore, the Court has not yet determined whether Gahanna or Teal have violated Revised Code § 9.39 by failing to certify, reserve, or spend certain tax revenues in accordance with Gahanna City Code § 161.18(c).

15. Will I get money if the Plaintiffs are right?

If the Plaintiffs obtain money or benefits through a judgment or settlement, and if you do not exclude yourself from the Class, you will be entitled to a pro rata share of the recovery. At that time, you will again be informed of your rights. Important information about the case will be posted on the website, www.GahannaTaxLawsuit.com, as it becomes available. You can access the website, whether you stay in the lawsuit or exclude yourself, to obtain current information about this case.

16. Do the parties in the case have a right to appeal the Court’s rulings?

Yes. The timeframe for the parties to appeal the Court’s determination has not expired. If any or all of the parties appeal, a decision of the court of appeals or the Ohio Supreme Court could impact this case either positively or negatively.

GETTING MORE INFORMATION

Visit www.GahannaTaxLawsuit.com for more information. You may also call Class Counsel Todd Neuman or Rick Ashton at (614) 221-8500. Finally, if you have questions, you may write to Todd Neuman or Rick Ashton at Allen Kuehnle Stovall & Neuman LLP, 17 South High Street, Suite 1220, Columbus, OH 43215, neuman@aksnlaw.com and ashton@aksnlaw.com. Do not contact the Court or the Judge to discuss this notice or the case because they cannot give you advice or discuss the case with you.