

VIRGINIA:

IN THE CIRCUIT COURT OF PRINCE WILLIAM COUNTY
(Civil Division)

UNDERWOOD FAMILY FARM LLC,)
)
PAGELAND FARM ASSOCIATES,)
)
THOMAS C. ACKERLY, JR., Individually,)
)
HISHAMNA ABOULHOSN, AS TRUSTEE)
FOR THE AJAJ ALBULHUSN TRUST,)
)
SYED L. ALI, Individually,)
)
DAVID MITCHELL, AS TRUSTEE FOR)
THE KIMBERLY AND DAVID MITCHELL)
2021 IRREVOCABLE TRUST,)
)
PAGELAND LIMITED LIABILITY COMPANY,)
)
BARBARA BROWER, Individually,)
)
FAYE M. HOWARD, AS TRUSTEE OF THE)
FAYE M. HOWARD TRUST AGREEMENT)
DATED MAY 31, 2017,)
)
MARY E. LAWSON, Individually,)
)
GARRY D. LAWSON, Individually,)
)
FRANK E. SURFACE, Individually,)
)
SANDRA H. SURFACE, Individually,)
)
MELANIE WILLIAMS, Individually,)
)
GARLAND WILLIAMS, Individually,)
)
NICOLE S. BLAND, Individually,)
)
KENNETH S. BLAND, Individually,)
)
PAGE S. SNYDER, AS TRUSTEE OF THE)
PAGE S. SNYDER REVOCABLE TRUST)

Case No.: CL 21-5849

FILED
2024 JUL -3 PM 4:17
CIRCUIT COURT CLERKS OFFICE
PRINCE WILLIAM COUNTY, VA
BY  DEPUTY

DATED MAY 28, 2019)
)
 PHYLLIS W. THOMPSON, AS TRUSTEE OF)
 THE THOMAS F. THOMPSON AND)
 PHYLLIS W. THOMPSON JOINT TRUST)
 AGREEMENT DATED AUGUST 26, 2015)
)
 -and-)
)
 MARY ANN GHADBAN, AS TRUSTEE)
 FOR THE MARY ANN GHADBAN)
 REVOCABLE LIVING TRUST)
 OF NOVEMBER 7, 2001)
)
 Plaintiffs,)
)
 v.)
)
 PRINCE WILLIAM COUNTY)
 Serve: The Honorable Michelle R. Robl)
 1 County Complex, Suite 240)
 Woodbridge, Virginia 22192)
)
 Defendant.)
)
 _____)

FILED
 -2024 JUL -3 PM 4:17
 CIRCUIT COURT CLERKS OFFICE
 PRINCE WILLIAM COUNTY, VA
 BY _____ DEPUTY

COMPLAINT

COME NOW, Plaintiffs (the “Pageland Residents”), by and through counsel and pursuant to Va. Code §§ 58.1-3984(A), and humbly state the following as their Complaint against the Defendant Prince William County (“PWC” or “Defendant”):

NATURE OF THE RELIEF SOUGHT

1. Plaintiffs seek review of their real estate tax assessments and correction of the Defendant Prince William County’s erroneous and arbitrary and capricious real estate tax assessments and levies.

PARTIES

2. Plaintiffs incorporate paragraph 1 by reference as though restated herein.

3. The Underwood Family Farm LLC holds legal title to and is the contingent seller of 6305, 6307, 6309, 6311, and 6321 Pageland Lane, Gainesville, Virginia 20155 (together, "Pageland Parcel A").

4. Pageland Farm Associates, a general partnership, holds legal title to and is the contingent seller of 6500 Pageland Lane, Gainesville, Virginia 20155 ("Pageland Parcel B").

5. Thomas C. Ackerly, Jr. holds legal title to and is the contingent seller of 6377 Pageland Lane, Gainesville, Virginia 20155 ("Pageland Parcel C").

6. The Ajaj Albulhusn Trust holds legal title to and is the contingent seller of 5200 and 5400 Pageland Lane, Gainesville, Virginia 20155 and 12816 Thornton Drive, Catharpin, Virginia 20143 (together, "Pageland Parcel D").

7. Syed L. Ali holds legal title to and is the contingent seller of 4904 Sudley Road, Catharpin, Virginia 20143 ("Pageland Parcel E").

8. The Kimberly and David Mitchell 2021 Irrevocable Trust holds legal title to and is the contingent seller of 4804 Sudley Road, Catharpin, Virginia 20143 ("Pageland Parcel F").

9. The Pageland Limited Liability Company holds legal title to and is the contingent seller of 5211 and 5305 Pageland Lane, Gainesville, Virginia 20155 ("Pageland Parcel G").

10. Barbara Brower holds legal title to and is the contingent seller of 5301 Pageland Drive, Gainesville, Virginia 20155 ("Pageland Parcel H").

11. Garry D. Lawson and Mary E. Lawson hold legal title and are the contingent sellers of 4824 Sudley Road, Catharpin, Virginia 20143 ("Pageland Parcel I").

12. Frank E. Surface and Sandra H. Surface hold legal title and are the contingent sellers of 4807 Pageland Lane, Gainesville, Virginia 20155 ("Pageland Parcel J").

13. Garland Williams and Melanie Williams hold legal title and are the contingent sellers of 12128 Marble Hill Lane, Catharpin, Virginia 20143 (“Pageland Parcel K”).

14. Kenneth S. Bland and Nicole S. Bland Williams hold legal title and are the contingent sellers of 6371 Pageland Lane, Gainesville, Virginia 20155 (“Pageland Parcel L”).

15. The Page S. Snyder Revocable Trust Dated May 28, 2019 holds legal title to and is the contingent seller of 6312 Pageland Lane, Gainesville, Virginia 20155 (“Pageland Parcel M”).

16. Thomas F. Thompson and Phyllis W. Thompson Joint Trust Agreement Dated August 26, 2015 holds legal title to and is the contingent seller of 6205 Pageland Lane, Gainesville Virginia 20155 (“Pageland Parcel N”).

17. The Mary Ann Ghadban Revocable Living Trust of November 7, 2001 holds legal title to and is the contingent seller of 6331, 6361, 6381, 6385, and 6389 Pageland Lane, Gainesville, Virginia 20155 (together, “Pageland Parcel O”) (together, Pageland Parcel A-O shall be referred to as the “Pageland Parcels” or the “Pageland Parcel” when referring to one parcel individual).

18. Defendant Prince William County is a county as that term is defined by Article VII, Section 1 of the Constitution of Virginia.

19. GW Acquisition Co., LLC (“GWA”) is a third-party data center developer and the contingent purchaser of all the Pageland Parcels.

JURISDICTION AND VENUE

20. Plaintiffs incorporate paragraphs 1 – 19 by reference as though restated herein.

21. The assessments for which Plaintiffs seek review and correction were made in Prince William County, Virginia.

22. The Pageland Parcels, the subject of the erroneous and arbitrary and capricious assessments and incorrectly levied taxes for which Plaintiffs seek review and correction, are located within Prince William County, Virginia.

BACKGROUND

History of Pageland Lane

23. Plaintiffs incorporate paragraphs 1 – 22 by reference as though restated herein.

24. Many of the Pageland Residents' families have owned their Pageland Parcel for multiple generations with some families owning their parcel for over one hundred and fifty years with the shortest duration of ownership spanning nearly forty years.

25. For years, going back to before the turn of the century, Pageland Lane consisted of a community of farmers.

26. The first encroachment upon the Pageland Parcels came in the form of intermittent electrical poles Dominion Energy, Inc. ("Dominion") installed.

27. In or around 2008, Dominion expanded and upgraded the powerlines and installed electrical transmission towers.

28. The transmission towers installed consist of three 500KV lines, two 230 KV lines, and one 115 KV line, spread approximately the width of two and one-half football fields, and reach heights of 150 to 200 feet.

29. These power lines and towers run directly through the Pageland Parcels from PWC to states as far north as New York ("Dominion Power Corridor").

30. Besides the Dominion Power Corridor, the Pageland Residents now live amongst many non-residential developments such as the Luck Quarry on Gum Spring Road and the Gainesville Commuter Lot located at the corner of Route 29 and University Drive.

31. Additionally, the Pageland Residents now live near highly populated residential developments such as Heritage Hunt and Piedmont.

32. Pageland Lane has also become a primary route for rush-hour traffic and quarry, dump trucks thus further destroying the rural characteristics of the area.

33. Finally, in or around 2019, the Gainesville Crossing data center project was approved allowing for the construction and installation of five (5) two-story-tall-data-center buildings on 2.3 million square feet of land.

34. The Gainesville Crossing data center project was approved in 2019 and is located between Conway Robinson State Park and the Manassas Battlefield National Park on Pageland Lane just a quarter of a mile south from Pageland Lane on Route 29.

35. Furthermore, Pageland Lane is the major throughfare for commuters and construction traffic traveling to Loudoun and Fairfax Counties and points beyond and is slated to become the Statewide Corridor of Significance connecting Loudoun County to I-66.

The Pageland Residents' Contingent Sale Contracts

36. As such, in or around the end of 2021, the Pageland Residents each executed separate Purchase and Sale Agreements with GWA ("Sale Agreements") for the purchase of their respective real property which in the aggregate consists of the thirty-four (34) Pageland Parcels. Plaintiffs attach a copy of one of the Pageland Residents' Sale Agreements hereto as Exhibit 1 and incorporate it by reference.

37. Each of the Sale Agreements contained provisions conditioning the closing and transfer of title and purchase proceeds upon the Prince William County Board of Supervisors' ("PWC BOCS") approval of the Comprehensive Plan Amendment, CPA2021-00004 – PW Digital Gateway as filed with PWC BOCS on or about May 7, 2021 (the "CPA") and upon the

Pageland Residents obtaining a final, unappealable approval to rezone the Pageland Parcels to an appropriate district that permits GWA to use the Pageland Parcels for data center use and ancillary office uses.

38. Additionally, each of the Sale Agreements make the individual Pageland Resident responsible for all liens, encumbrances, taxes, etc. attached or levied upon the parcel being sold prior to GWA closing on the Pageland Parcels.

The Comprehensive Plan Approval, Lawsuit, & Rezoning

39. On or around November 1, 2022, the PWC BOCS approved the CPA.

40. On or around December 5, 2022, a handful of Prince William County residents and a local homeowners' association filed a lawsuit with this Honorable Court challenging the CPA as *void ab initio* alleging, *inter alia*, procedural irregularities in the approval processes under the case styled *Oak Valley Homeowners Assoc., et al. v. Prince William Cnty. Bd. of Cnty. Supervisors*, CL2022010052-00 ("CPA Lawsuit").

Rezoning and the Erroneous and Flawed Assessments and Levying of Rollback Taxes

41. Notwithstanding the lawsuit challenging the underlying CPA, on or around December 13, 2023, the PWC BOCS approved a rezoning ordinance of the Pageland Parcels ("REZ") to allow for data center development thereupon.

42. On or around January 10, 2024, PWC sent correspondences to the Pageland Residents ("Rollback Tax Correspondences") notifying them of the levying of deferred taxes for the five tax years of 2018, 2019, 2020, 2021 and 2022 ("Initial Rollback Taxes") due to losses in agriculture and open space exemptions. Plaintiffs attach a copy of one of the Rollback Tax Correspondences hereto as Exhibit 2 and incorporate it by reference.

43. PWC issued the Rollback Tax Correspondences to the Pageland Residents before the period for appealing the REZ lapsed and before the CPA Lawsuit's finalization.

44. The Rollback Tax Correspondences contained erroneously issued tax payment demands to the Pageland Residents whose parcels received deferrals because, *inter alia*, of agriculture and open space exemptions.

45. Concurrent with the issuance of the Rollback Tax Correspondences, PWC also issued the same Pageland Residents a correspondence ("2023 Supplemental Rollback Tax Correspondences") notifying them that they must also pay a 2023 supplemental tax equal to the amount received in deferrals for tax year 2023 ("Supplemental Rollback Taxes") (the Initial and Supplement Rollback Taxes shall hereinafter be referred to as the "Rollback Taxes"). Plaintiffs attach a copy of one of the 2023 Supplemental Rollback Tax Correspondences hereto as Exhibit 3 and incorporate it by reference.

46. PWC issued the Rollback Tax Correspondences and the 2023 Supplemental Rollback Tax Correspondences which demanded payment by February 12, 2024, without regard for the uncertain nature of the REZ, the effect of the CPA Lawsuit, and/or the Pageland Residents' actual current permissible and possible use.

47. PWC levying of the Rollback Taxes is improper because the Pageland Residents, through no fault of their own, cannot use their parcel for a more intensive use nor finalize the sale of their real property because of the CPA Lawsuit and other lawsuits identified, *infra*.

48. Additionally, and in the alternative as necessary, PWC levied Rollback Taxes on Pageland Residents for deferrals granted more than five years from the event causing the loss of the use exemption for which the deferral was granted in violation of law.

The Lawsuits Challenging Rezoning and GWA's Refusal To Close on The Pageland Parcels

49. On or around January 12, 2024, two days before the deadline to file an appeal of the REZ, a handful of Prince William County residents and a few special interest groups filed lawsuits with this Honorable Court against PWC challenging the REZ and the Pageland Parcels' rezoning as *void ab initio* alleging, *inter alia*, procedural irregularities in the approval processes under the cases styled *Burke, et al. v. Bd. of Cnty. Supervisors*, CL2024000334-00 and *Oak Valley Homeowners Assoc., et al. v. Prince William Cnty. Bd. of Cnty. Supervisors*, CL2024000375 ("Rezoning Lawsuits").

50. The CPA Lawsuit was dismissed on June 7, 2024, but the case is not final as all appeals rights have yet to be extinguished as of this filing.

51. The Rezoning Lawsuits are currently pending before this Honorable Court as of the date of this filing.

52. GWA has not closed upon or finalized any sales of the Pageland Parcels because of the CPA Lawsuit and Rezoning Lawsuits thus leaving the Pageland Residents in limbo.

53. The CPA Lawsuit and Rezoning Lawsuits have stopped the second condition precedent to GWA's obligation to finalize the sale of the Pageland Parcels from occurring, namely obtaining a final-unappealable-rezoning approval that allows the Pageland Parcels to be used for data center development.

54. Upon information and belief, GWA will not close if the REZ is *void ab initio* as the Pageland Parcels sales are 100% contingent upon GWA's ability to develop the Pageland Parcels as data centers.

Prince William County Continues Its Erroneous and Arbitrary and Capricious Assessments and Levying of Rollback Taxes

55. Notwithstanding the CPA Lawsuit, the Rezoning Lawsuits, and the uncertainty regarding the Pageland Parcels rezoning and allowable use, on or around January 31, 2024, PWC

issued the Pageland Residents, who received tax deferrals based upon agricultural and open space exemptions, a second correspondence notifying them of a new March 1, 2024 due date for the payment of Rollback Taxes (“Rollback Due Date Correspondences”). Plaintiffs attach a copy of one of the Rollback Due Date Correspondences hereto as Exhibit 4 and incorporate it by reference.

56. The Rollback Due Date Correspondences demanded payment by March 1, 2024, and threatened interest, fees, and other civil penalties for the Pageland Residents’ failure to comply.

57. On or around February 5, 2024, PWC sent the Pageland Residents correspondences (“2023 Supplement Real Estate Assessment Correspondences”) adjusting the Pageland Residents’ 2023 Real Estate Assessments and notifying the Pageland Residents that a supplemental tax for the 2023 tax year would be due and payable by May 6, 2024. Plaintiffs attach a copy of one of the 2023 Supplement Real Estate Assessment Correspondences hereto as Exhibit 5 and incorporate it by reference.

58. In the 2023 Supplement Real Estate Assessment Correspondences , PWC erroneously adjusted the reassessment of the Pageland Parcels for the tax period of December 13, 2023 through December 31, 2023 (“2023 Real Estate Supplemental Assessments”) relying upon, *inter alia*, the faulty rationale that the rezoning made data center development the highest and best use of the Pageland Parcels.

59. PWC’s erroneous assessment of the Pageland Parcels coupled with the CPA Lawsuit’s and the Rezoning Lawsuits’ effect of freezing GWA’s obligation to close on the sale and receive transfer of the Pageland Parcels’ title has caused an undue hardship for the Pageland Residents.

60. GWA has no obligation to close because it is uncertain whether the Pageland Parcels may be used for data center development.

61. The Pageland Parcels' ability to be used as data center property is currently uncertain and speculative.

62. Furthermore, the Pageland Parcels cannot individually be used or developed as data center parcels and can only be developed as a data center if all parcels are owned by one owner and combined to meet PWC's own requirements for the development of data centers.

63. Nonetheless, PWC is taxing the Pageland Residents' real estate at data center rates claiming the highest and best usage of the Pageland Parcels is as data center land.

64. This oxymoronic twist has caused the Pageland Residents to become responsible for the payment of erroneously assessed real estate and rollback taxes.

65. Many of the Pageland Residents lacked the liquidity and/or the overall wherewithal to pay the exorbitant taxes based upon the erroneous tax assessments or pay the erroneously levied Rollback Taxes.

66. Consequently, on or around February 23, 2024, the Pageland Residents sought and obtained the assistance of GWA who agreed to release the Pageland Residents' escrows early to assist in the payment of the erroneously assessed and levied Rollback Taxes.

67. On or around March 1, 2024, PWC received approximately \$600,000.00 from the Pageland Residents' escrows who received Rollback Tax bills for payment towards the erroneously assessed and levied Rollback Taxes. Plaintiffs attach a spreadsheet of Pageland Residents making Rollback Tax payments and amounts paid hereto as Exhibit 6 and incorporate it by reference.

68. On or around March 8, 2024, PWC issued supplemental tax bills (“2023 Supplemental Tax Bill”) to the Pageland Residents demanding payment of the tax allegedly based upon the 2023 Real Estate Supplemental Assessments. Plaintiffs attach a copy of one of the Supplemental Tax Bills hereto as Exhibit 7 and incorporate it by reference.

69. The 2023 Supplemental Tax Bill demanded payment of the taxes by May 6, 2024 and threatened the Pageland Residents with enforcement through civil penalties for non-payment.

70. On or around March 11, 2024, PWC sent the Pageland Residents correspondences notifying them of their 2024 assessment values (“2024 Real Estate Tax Assessments Correspondences”). Plaintiffs attach a copy of one of the 2024 Real Estate Tax Assessments Correspondences hereto as Exhibit 8 and incorporate it by reference.

71. In the 2024 Real Estate Tax Assessments Correspondences, PWC erroneously assessed the Pageland Parcels (“2024 Real Estate Assessments”) relying upon, *inter alia*, the faulty rationale that the rezoning made data center development the highest and best use of the Pageland Parcels.

Pageland Residents’ Appeals and Prince William County’s Admission and the Erroneous and Arbitrary and Capricious Assessment Amendment

72. On or around April 10, 2024, Plaintiffs filed an appeal of their tax assessments (“Assessment Appeals”) with PWC challenging the assessments. Plaintiffs attach a copy of one of the Assessment Appeals hereto as Exhibit 9 and incorporate it by reference.

73. PWC did not consider the Assessment Appeals, initially.

74. Instead, on or around April 22, 2024, PWC issued a correspondence via email to the Pageland Residents (“Suspension Correspondence”) stating, “[PWC is] temporarily suspending responses to inquiries about the Digital Gateway properties and data center properties

(including appeals of data center land).” Plaintiffs attach a copy of the Suspension Correspondence hereto as Exhibit 10 and incorporate it by reference.

75. On or around May 10, 2024, PWC issued the Pageland Residents an “Amended Changes in Assessment” revising the 2023 Real Estate Supplemental Assessments and the 2024 Real Estate Assessments for the Pageland Parcels by small amounts such that the drastic increases from prior years remained (the “Assessment Amendments”). Plaintiffs attach a copy of one of the Assessment Amendments hereto as Exhibit 11 and incorporate it by reference.

76. PWC expressly and implicitly admits through the Assessment Amendments that its assessment of the Pageland Parcels for the 2023 Real Estate Supplemental Assessments and 2024 Real Estate Assessments contained numerous manifest errors, failed to follow appropriate standards, used flawed methodology, disregarded controlling evidence, was not uniform in its application of assessments, and were not based upon Virginia Supreme Court’s definition of fair market value.

77. PWC identified, *inter alia*, the uncertainty of the Rezoning Lawsuits’ effect on the rezoning as a reason for issuance of the Assessment Amendments for the 2023 Real Estate Supplemental Assessments and 2024 Real Estate Assessments but failed to properly account for or properly consider the Rezoning Lawsuits effect on fair market value.

78. PWC committed numerous manifest errors, failed to follow appropriate appraisal and assessment standards, used flawed methodology, disregarded controlling evidence, was not uniform in its application of assessments, and made assessments that were not based upon the fair market value of the Pageland Parcels.

79. In doing so, PWC issued erroneous 2023 Real Estate Supplemental Assessments, 2024 Real Estate Assessments, and/or an erroneous Assessment Amendments such that the

Pageland Parcels assessments were not based upon the Virginia Supreme Court's definition of fair market value.

80. PWC also improperly assessed and levied Rollback Taxes upon certain Pageland Residents.

81. Even after the issuance of the Assessment Amendments, the erroneous assessments drastically increased the Pageland Residents' tax liability for the Pageland Parcels in some instances by more than one thousand percent (1,000%) since last year. Plaintiffs attach a chart demonstrating the increases from 2023 assessments to the 2024 assessments hereto as Plaintiffs Exhibit 12 and incorporate it by reference.

82. On or around May 22, 2024, PWC issued tax bills to the Pageland Residents ("2024 Tax Bills") based upon the erroneous 2023 Real Estate Supplemental Assessments, the erroneous 2024 Real Estate Assessments, and/or the erroneous Assessment Amendments. Plaintiffs attach a copy of one of the 2024 Tax Bills hereto as Exhibit 13 and incorporate it by reference.

83. The 2024 Tax Bills PWC issued threaten enforcement through civil and criminal penalties for the Pageland Residents' non-payment.

84. On or around May 28, 2024, Plaintiffs filed a second appeal of their tax assessments ("Second Assessment Appeals") with PWC challenging the second assessments. Plaintiffs attach a copy of one of the Second Assessment Appeals hereto as Exhibit 14 and incorporate it by reference.

85. On June 17, 2024, PWC issued its ruling ("Appeal Ruling Correspondence") on either the Assessment Appeal or the Second Assessment Appeal, the correspondence did not

specify, stating it would not make changes to the assessments. Plaintiffs attach a copy of one of the Appeal Ruling Correspondence hereto as Exhibit 15 and incorporate it by reference.

86. PWC expressly and implicitly admits through the Appeal Ruling Correspondence that its assessment of the Pageland Parcels for the 2023 Real Estate Supplemental Assessments, 2024 Real Estate Assessments, and/or the Amendment Assessments contained numerous manifest errors, failed to follow appropriate standards, used flawed methodology, disregarded controlling evidence, was not uniform in its application of assessments, and were not based upon the Virginia Supreme Court's definition of fair market value.

87. PWC admitted that it used improper methodology and failed to follow appropriate appraisal standards by valuing the Pageland Parcels not based upon their current, individual worth but rather upon the future, speculative use of the Pageland Parcels, combined as a conglomerate by one future, speculative owner.

88. The Pageland Residents are being irreparably harmed by the erroneous assessments and levies as these erroneous taxes may subject the Pageland Residents to actions at law by GWA for breach of contract if the taxes are not paid in full or if the erroneous assessments are not corrected immediately.

COUNT I – RELIEF FOR IMPROPER ASSESSMENT

89. Plaintiffs incorporate paragraph 1 – 88 by reference as though restated herein.

90. The Pageland Residents own real property within Prince William County, Virginia, the Pageland Parcels.

91. PWC committed numerous manifest errors in making the 2023 Real Estate Supplemental Assessment, the 2024 Real Estate Assessments, and/or the Assessment Amendments.

92. PWC failed to adequately apply and consider all procedural and substantive requirements of the appropriate appraisal and assessment standards.

93. PWC used flawed methodology in determining fair market value by basing it on future speculative use in conglomeration with the other surrounding parcels and not upon the appropriate standards or upon factual and scientific analysis of each individual parcel's worth, currently.

94. PWC failed to follow the Virginia Supreme Court's definition of fair market value which is defined as, "the present actual value of the land, with all its adaptations to general and special uses, and not its prospective or speculative or possible value, based on future expenditures and improvements, that is to be considered."

95. PWC disregarded controlling evidence regarding the contingent nature of the Pageland Parcels sales, the contingent nature of the Rezoning Lawsuits, the marketability of such parcels under current conditions, and the existing facts relating to the actual best and highest possible use of the parcel, individually, not as a conglomerate with other parcels owned by other taxpayers.

96. PWC failed to ensure uniformity in its application of assessments by assessing each parcel in relation to its value in conglomeration with other parcels not yet owned by the same taxpayer instead of as an individual parcel not yet capable of being combined by the current taxpayer with the other parcels into this speculative, future conglomerate.

97. In doing so, PWC issued erroneous the 2023 Real Estate Supplemental Assessment, the erroneous 2024 Real Estate Assessments, and/or the erroneous Assessment Amendments such that the Pageland Parcels assessments were not based upon the fair market value of the Pageland Parcels or in accordance with applicable law or assessment standards.

98. Additionally, PWC erroneously assessed and levied the Rollback Taxes upon numerous Pageland Residents and/or received payment for those erroneously assessed and levied Rollback Taxes.

99. PWC levying of the Rollback Taxes is improper because the Pageland Residents who received tax deferments have been precluded from using the land for a purpose other than the exempted purpose.

100. The Pageland Residents who receive tax deferments are still using the Pageland Parcels they individually own according to the exemptions and thus should not be currently liable for the Rollback Taxes.

101. PWC levying of the Rollback Taxes is also improper because it seeks to recapture more than five years of deferred taxes.

102. PWC has threatened the Pageland Residents with civil and criminal enforcement actions for their failure to pay the erroneously assessed and levied taxes.

103. The Pageland Residents are being irreparably harmed by the erroneous assessments and levies and by the possibility of being subject to delinquency enforcement proceedings, erroneously, and subject to civil actions by third parties for breach of contract due to the improper assessments.

WHEREFORE, Plaintiffs, the Pageland Residents, by and through counsel, humbly request this Honorable Court review and correct the erroneous 2023 Real Estate Supplemental Assessment, the erroneous 2024 Real Estate Assessments, the erroneous Assessment Amendments, and/or the erroneously assessed and levied Rollback Taxes, award each Plaintiff who overpaid taxes their pro rata share of a total refund of \$1,000,000.00 or a lesser amount to be shown at trial, including a refund of any improperly levied and collected Rollback Taxes,

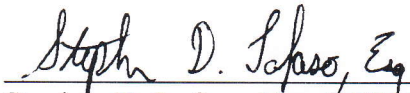
award each Plaintiff interest at 10% per annum and their pro rata share of taxable costs as

allowed by law, and grant such other relief this Court finds just and proper.

Respectfully submitted,

PAGELAND RESIDENTS

By Counsel



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