Exhibit E

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UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON
PORTLAND DIVISION

MARTIN LYNCH, ET AL., Plaintiffs, v. MULTNOMAH COUNTY, ET AL., Defendants.	Case No. 3:23-cv-01502-IM (lead case) **SETTLEMENT AGREEMENT BETWEEN PLAINTIFFS MATTHEW GABBERT AND KELLY GABBERT AND DEFENDANT JOSEPHINE COUNTY**
JEFFREY SAWYER, ET AL., Plaintiffs, v. MARION COUNTY, ET AL., Defendants.	Case No. 3:23-cv-01971-IM
MATTHEW GABBERT, ET AL., Plaintiffs, v. JOSEPHINE COUNTY, ET AL., Defendants.	Case No. 1:23-cv-01434-IM
JERRY BAKER, Plaintiff, v. BAKER COUNTY, Defendant.	Case No. 2:24-cv-01503-IM

This Settlement Agreement is made and entered into by and between Plaintiffs Matthew Gabbert and Kelly Gabbert, individually and on behalf of a class of all others similarly situated as defined below, and Defendant Josephine County, Oregon ("Defendant" or "County"). The Parties, by their undersigned counsel, and subject to the approval of the Court pursuant to Federal Rule of Civil Procedure 23, hereby stipulate and agree as follows:

WHEREAS, in 2023 and 2024, class action lawsuits were initiated against several Oregon counties, including Defendant, as well as a putative defendant class consisting of all Oregon counties; and

WHEREAS, Plaintiffs allege that Defendant violated their civil rights under the United States and Oregon Constitutions by failing to provide Plaintiffs an opportunity to recover proceeds from the sale of a tax-foreclosed property formerly owned by Plaintiffs, or their predecessors-in-interest, that exceeded the unpaid taxes, statutory fees/penalties, and deductible costs associated with those properties; and

WHEREAS, Defendant denies certain allegations in the operative Complaint, and have asserted defenses on the merits as well as affirmative defenses; and

WHEREAS, the Parties to this Settlement Agreement are aware of the various risks, uncertainties, burdens, and expenses associated with continued litigation; and

WHEREAS, the Parties have engaged in arm's-length settlement negotiations and have reached an agreement to fully settle and resolve these Actions as to Defendant on the terms and conditions set forth herein;

NOW, THEREFORE, in consideration of the covenants, agreements, and releases set forth herein and for other good and valuable consideration, it is agreed that the Actions be settled, compromised, and dismissed with prejudice as to Defendant on the following terms and conditions:

1. Definitions

1.1. Unless otherwise defined throughout the document, capitalized terms shall have the meanings provided below.

1.2. "Actions" means the class actions captioned *Martin Lynch, as Personal Representative of the Estate of Lynn Arden Graham-Lynch, et al. v. Multnomah County, et al.*, U.S. District Court for the District of Oregon, Case No. 3:23-cv-01502; *Jeffrey Sawyer, et al. v. Marion County et al.*, U.S. District Court for the District of Oregon, Case No. 3:23-cv-01971; *Matthew Gabbert, et al. v. Josephine County*, U.S. District Court for the District of Oregon, Case No. 1:23-cv-01434, *Jerry Baker v. Baker County*, U.S. District Court for the District of Oregon, Case No. 2:24-cv-1503, and any actions consolidated with these actions.

1.3. "Administration Costs" refer to the costs of the Claims Administrator, the costs associated with dissemination of the Class Notice, and the costs of administering the claims of Class Members.

1.4. "Complaints" refers to all complaints and amended complaints filed in the Actions.

1.5. "Authorized Claimant" means any Class Member who has submitted a timely and valid Claim to the Claims Administrator and whose claim for recovery has been approved for payment from the Settlement Fund.

1.6. "Claim" means a completed and executed Claim Form that has been timely submitted to the Claims Administrator in accordance with this Settlement Agreement and any requirements established by the Court.

1.7. "Claims Administrator" means the entity to be selected by the Parties and approved by the Court to administer the Class Notice and claims process.

1.8. "Claims Period" means the period from the first notification of members of the Class of the process for submission of Claims until six months after the entry of the Order granting preliminary approval of this Settlement, including any extensions pursuant to Paragraph 7.8.

1.9. "Class" refers to all persons who are included in the Settlement Class, as described in Paragraph 2.1, and who are not excluded under Paragraph 2.3.

1.10. "Class Counsel" means Qiu Qiu Law, Law Office of Shakeer Rahman, Law Office of Jacob Loup, and Akeeb Dami Animashaun, Esq.

1.11. "Class Member" means a person who is included in the Class.

1.12. "Class Notice" refers to the written documents informing Class Members of their rights, opportunities, and obligations under this Settlement. These include a "Long Form Notice," which is to be prepared by the Parties' counsel in consultation with the Claims Administrator and sent to Class Members, and a

"Summary Notice," which is to be prepared by the Parties' counsel in consultation with the Claims Administrator and used in print media.

1.13. "Class Period" refers to the time period from October 23, 2017 to June 7, 2024.

1.14. "Class Representative" means each of Plaintiffs Matthew Gabbert and Kelly Gabbert.

1.15. "County" refers to Josephine County and includes "County-Related Persons," which shall mean Josephine County's predecessors, successors, assigns, and subsidiaries, as well as former and current affiliates, administrators, employees, elected officials (including, but not limited to, county treasurers), insurers, members, officers, directors, managers, employees, agents, servants, contractors, representatives, attorneys, associates, trustees, and volunteers.

1.16. "County-Related Taxing Jurisdictions" includes all cities, districts, taxing entities, bonds, assessor funds, assessor obligations, or any other potential statutory recipients of County's Tax Title Land Sales Fund (or equivalent fund), that have or may receive any proceeds from County's sale of Eligible Property, and which are within the County.

1.17. "Court" means the United States District Court for the District of Oregon.

1.18. "Defendant" refers to Josephine County.

1.19. "Effective Date" is the date upon which the final approval by the Court of this Settlement Agreement pursuant to Federal Rule of Civil Procedure 23 becomes final and unappealable.

1.20. "Eligible Claimant" means a person who holds an Eligible Claim.

1.21. "Eligible Claim" means a claim submitted by a Potential Claimant to the Claims Administrator during the Claims Period that the Claims Administrator has approved as valid pursuant to the terms of the Settlement and any order of the Court.

1.22. "Eligible Property" means a parcel of real property that Josephine County foreclosed on for the non-payment of real-property taxes or other County or local government taxes or fees; *and* that Josephine County sold for an amount in excess of the unpaid taxes, statutory fees/penalties, and deductible costs associated with that property; *and* for which the statutory redemption period expired during the Class Period. For avoidance of doubt, the Eligible Properties are listed in the schedule in the attached Addendum under the heading "Sold Properties." To the extent that there is any conflict between this definition and the attached schedule, the schedule controls.

1.23. "Parties" refers collectively to Plaintiffs Matthew Gabbert and Kelly Gabbert and Defendant Josephine County.

1.24. "Plaintiffs" refers to Matthew Gabbert and Kelly Gabbert individually and a class of all others similarly situated.

1.25. "Potential Claimant" means (a) a person or entity who owned, in whole or in part, or had a valid lien on, an Eligible Property or Potential Eligible Property as of the date the Eligible Property or Potential Eligible Property was deeded to Josephine County under ORS 312.200; *or* (b) as to any person or entity referenced above in subparagraph (a), any such person or entity's estate, heir, devisee, power of attorney, trustee, guardian, custodian, bankruptcy estate, or successor in interest that has acquired their interest in the Eligible Property or Potential Eligible Property by intestate succession, probate, merger, acquisition or dissolution of the entity, or takeover.

1.26. "Potential Eligible Property" means a parcel of real property that Josephine County foreclosed on for the non-payment of real-property taxes or other County or local government taxes or fees; *and* that the County has not yet sold but that the County may sell for an amount in excess of the unpaid taxes, statutory fees/penalties, and deductible costs associated with that property; *and* for which the statutory redemption period expired during the Class Period. For avoidance of doubt, the Potential Eligible Properties are listed in the schedule in the attached Addendum under the heading "Unsold Properties." To the extent that there is any conflict between this definition and the attached schedule, the schedule controls.

1.27. "Released Claims" means, collectively, any and all claims, demands, rights, liabilities, suits, debts, obligations, and causes of action of every nature and description whatsoever, known or unknown, in law or in equity, based on state or federal law, the United States Constitution, or the Oregon Constitution that the

Plaintiffs or any other Class Members asserted or could have asserted in the Actions against Josephine County or County-Related Taxing Jurisdictions relating to or arising from any Eligible Property or Potential Eligible Property and the forfeiture, foreclosure, or sale of real property relating to the collection of unpaid property taxes on the Eligible Property or Potential Eligible Property.

1.28. "Releasees" includes Josephine County and County-Related Taxing Jurisdictions.

1.29. "Releasors" includes Plaintiffs, Class Members, and the Settlement Class.

1.30. "Settlement" means this Settlement Agreement and the resolution of the dispute between the Plaintiffs and the Class and Josephine County.

1.31. "Settlement Class" means the class of Persons identified in Paragraph 2.1.

1.32. "Settlement Fund" means the Settlement Amount set forth in Paragraph 4.2 below, plus interest on said amount.

1.33. "Surplus Proceeds" means, for each Eligible Property, and for each Potential Eligible Property sold by the County in accordance with Paragraph 4.3, the difference between the property's actual sale price and the unpaid taxes, statutory fees/penalties, and deductible costs associated with the property.

2. The Settlement Class

2.1. The Parties agree for settlement purposes only that certification of a class is appropriate in the Actions. For purposes of this Settlement only, the Parties

agree to the certification of the following Settlement Class, pursuant to Federal Rules of Civil Procedure 23(a) and (b)(3):

> All persons and entities—and their heirs, successors, and assignees as defined under "Potential Claimants"—who held an ownership interest in, or a valid lien on, real property, where (1) Defendant Josephine County acquired the property through a tax-foreclosure proceeding to satisfy unpaid real property taxes or other county or local governmental taxes, fees, or assessments; *and* (2) the period for redeeming the property expired during the Class Period; *and* (3) the property is among those listed in the Addendum, which means that Josephine County either (a) sold the property for an amount exceeding the unpaid taxes, statutory fees/penalties, and deductible costs associated with that property or (b) donated, transferred, retained, or otherwise has not sold the property, and the real market value of the property at the time the County took title to the property exceeded the amount of unpaid taxes, statutory fees/penalties, and deductible costs associated with that property.

2.2. The parties agree to appoint Plaintiffs Matthew Gabbert and Kelly Gabbert as Class Representatives for the Settlement Class.

2.3. The following persons and entities are excluded from the Settlement Class:

2.3.1. Those who are not a "Potential Claimant";

2.3.2. All governmental units and entities of any type whatsoever, including, but not limited to, the U.S. Department of Treasury, the Internal Revenue Service, the State of Oregon and its counties, albeit this provision does not apply to estate administrators who are pursuing claims on behalf of a deceased Eligible Claimant's estate;

2.3.3. All former holders of an interest in an Eligible Property or Potential Eligible Property as to which any Eligible Claimant or

Potential Claimant has submitted a request to be excluded from the Class under the procedures set forth in the Class Notice that is accepted by the Court and that is not timely revoked;

2.3.4. All former holders of an interest in an Eligible Property or Potential Eligible Property by reason of a lien to secure payment of a debt or judgment, which debt or judgment has since been satisfied or released;

2.3.5. All Potential Claimants who have already released their claim for Surplus Proceeds against Josephine County through a settlement agreement, release, or final judicial judgment as to which there is no appeal pending and/or the time to appeal has expired; and

2.3.6. All persons and entities holding an interest in the following properties: Shadow Mountain Way (R322626) and Burgundy Lane Master Planned Development (Burgundy 17).

2.4. The Parties agree, subject to the approval of the Court, to the appointment of Qiu Qiu Law, Law Office of Shakeer Rahman, Law Office of Jacob Loup, and Akeeb Dami Animashaun, Esq., as Class Counsel for the Settlement Class.

2.5. The certification of the Settlement Class shall be binding only with respect to the Settlement of the Actions and only if the judgment contemplated by this Settlement Agreement becomes final and the Effective Date occurs. Nothing in this Settlement Agreement shall serve in any fashion, either directly or indirectly,

as evidence of or support for certification of a class or any other matter, in these Actions or any other action, other than for settlement purposes, and the Parties intend that the provisions herein concerning certification of the Settlement Class shall have no effect whatsoever in the event that the Settlement does not become final. The County expressly reserves the right to contest class certification in the event the Settlement is terminated or the Effective Date does not occur for any other reason.

3. Approval of this Agreement and Dismissal of Claims Against Defendant Josephine County

3.1. The Parties shall use their reasonable best efforts to effectuate this Agreement, including cooperating fully in seeking the Court's approval for the establishment of procedures (including the giving of class notice under Federal Rules of Civil Procedure 23(c) and (e)) to secure the complete and final approval of this Settlement Agreement and the dismissal with prejudice of the Actions as to the Releasees only.

3.2. Plaintiffs shall submit to the Court a motion seeking preliminary approval of this Agreement. That motion shall include the proposed form of an order (a) preliminarily approving this Agreement; (b) approving the proposed form of, method for, and proposed dates of dissemination of notice to the Settlement Class, (c) authorizing dissemination of notice of the Settlement Agreement and of the final judgment contemplated by this Agreement to all Class Members; (d) scheduling dates for Class Members to request exclusion from the Settlement Class or to object

to the terms of the Settlement; and (e) scheduling a hearing before the Court to consider the final approval of the Settlement Agreement.

3.3. In moving for final approval of this Settlement Agreement, the Parties shall seek entry of an order and final judgment. The terms of that proposed order and final judgment will include, at a minimum, the substance of the following provisions: (a) certifying the Settlement Class described in Paragraph 2.1, pursuant to Rule 23 of the Federal Rules of Civil Procedure, solely for purposes of this Settlement as a settlement class; (b) as to the Actions, approving finally this Settlement and its terms as being a fair, reasonable, and adequate settlement as to the Class Members within the meaning of Rule 23 of the Federal Rules of Civil Procedure and directing its consummation according to its terms; (c) directing that all Releasors shall, by operation of law, be deemed to have released all Releasees from all claims in the Actions; (d) as to Releasees, directing that the Actions be dismissed with prejudice and, except as provided for in this Agreement, without costs; (e) reserving exclusive jurisdiction over the Settlement and this Agreement, including the interpretation, administration, and consummation of this settlement; (f) determining under Federal Rule of Civil Procedure 54(b) that there is no just reason for delay and directing that the judgment of dismissal in the Actions as to Defendant shall be final; and (g) providing that (i) the Court's certification of the Settlement Class is without prejudice to, or waiver of, the rights of any defendant, including Defendant, to contest certification of any other class proposed in this litigation, (ii) the Court's findings in this order shall have no effect on the Court's

ruling on any motion to certify any other class related to this litigation or on the Court's rulings concerning any defendant's motion; and (iii) no party may cite or refer to the Court's approval of the Settlement Class as persuasive or binding authority with respect to any motion to certify any other class.

3.4. This Agreement shall become effective on the Effective Date, which is when (a) the Court has entered in the Actions a final order certifying the Settlement Class described in Paragraph 2.1 and approving this Agreement under Federal Rule of Civil Procedure 23(e) and has entered a final judgment dismissing the Actions with prejudice as to Defendant without costs other than those provided for in this Agreement, and (b) the time for appeal or to seek permission to appeal from the Court's approval of this Agreement and entry of a final judgment as to Defendant described in subparagraph (a) hereof has expired in the Actions or, if appealed, approval of this Agreement and the final judgment in the Actions as to Defendant has been affirmed in its entirety by the Court of last resort to which such appeal has been taken and such affirmance has become no longer subject to further appeal or review. It is agreed that the provisions of Rule 60 of the Federal Rules of Civil Procedure shall not be considered in determining the above-stated times.

4. Settlement Amount and Settlement Payments

4.1. In full and final settlement of the Actions as to Defendant Josephine County, Defendant shall pay the amounts stated in Paragraph 4.2 (the "Settlement Amount") into the Settlement Fund and shall take the actions stated in Paragraphs 4.3 and 4.4.

4.2. The Settlement Amount shall consist of: (a) $996,507.00, plus (b) any and all Surplus Proceeds that result from Josephine County selling Potential Eligible Properties under the terms set forth in Paragraph 4.3.

4.3. As additional consideration to the Settlement Class, Josephine County will hold one auction for all Potential Eligible Properties in the ordinary course, reasonably, in good faith, and in accordance with Oregon law, before the end of the Claims Period. For each Potential Eligible Property offered at auction, the minimum starting bid will be not greater than the tax debt, prejudgment interest, statutory penalties or fees, and deductible expenses associated with the property, pursuant to ORS 312.530(4). The County will promptly notify Class Counsel of the results of the auctions. For any Potential Eligible Property sold at such auction whose sale results in Surplus Proceeds, the County shall add such Surplus Proceeds to the Settlement Fund in accordance with Paragraph 4.2.

4.4. With respect to any Potential Eligible Property that fails to sell during the Claims Period after an auction held in accordance with Paragraph 4.3, the County shall (a) continue to auction such property in the ordinary course of business, with any reserve to be set in the County's discretion, or (b) make such property available for private arm's length purchase. In either such case, should the County sell the property, it must make any Surplus Proceeds available to the former property owner directly or through unclaimed property, in the manner provided for by HB 2089 (2025).

4.5. Josephine County will pay the Settlement Amount as follows:

4.5.1. Within 14 days of complete execution of this Agreement, Josephine County will pay $50,000 into an interest-bearing escrow account under the jurisdiction of the Court and administered under the terms set forth in Paragraphs 6.1 to 6.5 below. This first payment is intended to cover the initial administration of the Settlement by the Claims Administrator.

4.5.2. Within 150 days of complete execution of this Agreement, Josephine County will pay an additional $650,000 into the same interest-bearing escrow account under the jurisdiction of the Court and administered under the terms set forth in Paragraphs 6.1 to 6.5 below. This second payment is intended to cover the payment of Eligible Claims.

4.5.3. Within 180 days after making the payment specified in Paragraph 4.5.2 of this Agreement, Josephine County will pay the remaining amount due of the Settlement Amount (i.e., the total Settlement Amount less the $700,000 that Josephine County will already have paid in accordance with the preceding two subparagraphs) into the same interest-bearing escrow account under the jurisdiction of the Court and administered under the terms set forth in Paragraphs 6.1 to 6.5 below. This final payment is intended to cover

attorneys' fees, cost and expense reimbursements, and service awards for the Class Representatives; any funds the Court does not allocate to attorneys' fees or service awards will belong to Class Members.

4.5.4. Any payment required under Paragraphs 4.5.1 through 4.5.3 that is not transmitted for payment into the escrow account by the applicable deadline shall accrue interest at a rate of 9% per annum, compounded daily, beginning the day after the payment is due and continuing until the date the payment is made in full. If any payment is made by check then such payment is timely if postmarked by the payment deadline.

4.6. If this Settlement Agreement does not receive final Court approval, or if the Actions are not certified as class actions for settlement purposes, or if the Agreement is rescinded, terminated, or otherwise fails to become effective or final, then all amounts paid by Defendant into the Settlement Fund (other than costs expended or incurred for notice and administration in accordance with Paragraphs 5.1.1 to 5.1.2 below), shall be returned to Defendant from the escrow account along with any interest accrued thereon within 30 calendar days of the finality of the Court's denial of final approval of the Settlement Agreement, or the termination or rescission of the Agreement.

5. Distributions from the Settlement Fund

5.1. The Settlement Fund shall be distributed as follows:

5.1.1. First, in an amount not to exceed $75,000 to pay the cost of Court-approved notice of the Settlement to the Class Members, including the costs of identifying Class Members, mailing the Class Notice to Class Members, and publishing and otherwise disseminating the Class Notice, and the administrative costs associated therewith;

5.1.2. Second, to pay the Claims Administrator's costs of administering the claims procedures, as set forth in Paragraphs 7.1 to 7.12;

5.1.3. Third, after the Effective Date, to pay the attorneys' fees and cost and expense reimbursements of Class Counsel, and any service awards to the Class Representatives as approved by the Court pursuant to the procedures set forth in Paragraphs 8.1 to 8.3;

5.1.4. Fourth, after the Effective Date, to pay (a) Eligible Claims up to the full amount of the Surplus Proceeds plus accrued interest applicable to each Eligible Property and (b) any amounts paid into the Settlement Fund for Potential Eligible Property pursuant to Paragraphs 4.2 and 4.3. If the total amount of such payments exceeds the net amount available in the Settlement Fund for distribution, then all such payments will be reduced pro rata;

5.1.5. Fifth, after the Effective Date, and after all payments required under Paragraphs 5.1.1 to 5.1.4 have been made, to reimburse

Josephine County for payment of Surplus Proceeds to any Potential Claimant who submitted a valid and timely request to be excluded (i.e., opt out) from the Class under the procedures set forth in the Class Notice, and whom the County paid between the date of full execution of this Settlement Agreement and the expiration of the period to submit timely claims under the Settlement Agreement. Defendant shall submit proof of any payments of Surplus Proceeds under the terms of this subparagraph to the Claims Administrator and to Class Counsel no later than 10 days after the Claims Period expires.

5.1.6. Sixth, after the Effective Date and after all payments required under Paragraphs 5.1.1 to 5.1.5 have been made, any amount remaining from the Settlement Fund will be distributed to the County's housing authority or to other nonprofit organizations operating within the County for housing placement and support services, rental assistance, and/or the development of new affordable housing.

6. Administration of the Settlement Fund Escrow Account

6.1. The escrow account shall be maintained at Huntington National Bank.

6.2. All payments into the escrow account shall, at the direction of Class Counsel, be invested in instruments or accounts backed by the full faith and credit of the United States Government or fully insured by the United States Government or an agency thereof, including U.S. Treasury Bills, U.S. Treasury Money Market

Funds, or a bank account insured by the Federal Deposit Insurance Corporation ("FDIC") up to the guaranteed FDIC limit. Any interest earned on any of the foregoing shall become part of the Settlement Fund. Defendant shall have no responsibility for, or liability in connection with, the Settlement Fund or escrow account, including without limitation, the investment, administration, maintenance, or distribution thereof.

6.3. The Settlement Fund held in the escrow account shall be deemed and considered to be in custodia legis of the Court and shall remain subject to the jurisdiction of the Court, until such time as the Settlement Fund shall be fully distributed pursuant to this Agreement or further order(s) of the Court.

6.4. Subject to the limitation set forth in Paragraph 5.1.1, and upon agreement of the Parties, reasonable disbursements for expenses associated with providing notice of the Settlement to the Settlement Class, expenses for maintaining and administering the Settlement Fund, and taxes and expenses incurred in connection with taxation matters may be paid without approval from the Court and shall not be refundable to Defendant in the event the Agreement is disapproved, rescinded, or otherwise fails to become effective, to the extent such expenses have actually been expended or incurred. Any refund that becomes owed to Defendant if this Settlement does not become final or is rescinded or otherwise fails to become effective, may be paid out of the escrow account without approval from the Court. No other disbursement from or distribution of the Settlement Fund shall be made without prior approval of the Court.

6.5. The escrow account is intended by the Parties hereto to be treated as a "qualified settlement fund" within the meaning of Treas. Reg. § 1.468B-1, and to that end the Parties hereto shall cooperate with each other and shall not take a position in any filing or before any tax authority that is inconsistent with such treatment. At the request of Defendant, a "relation back election" as described in Treas. Reg. § 1.468B-1(j) shall be made so as to enable the escrow account to be treated as a qualified settlement fund from the earliest date possible, and the Parties shall take all actions as may be necessary or appropriate to this end. At the direction of Class Counsel, taxes or estimated taxes shall be paid on any income earned on the funds in the escrow account, irrespective of whether final approval has occurred. In the event federal or state income tax liability is finally assessed against and paid by Defendant as a result of any income earned on the funds in the escrow account, Defendant shall be entitled to reimbursement of such payment from the funds in the escrow account after approval of the Court and whether or not final approval has occurred. Defendant will use reasonable efforts to resist any such assessment or payment. Except as set forth in this Paragraph, Defendant and any Releasee, and their respective counsel, shall have no responsibility to make any tax filings related to the Settlement Fund or to pay any taxes or tax expenses with respect thereto, and neither Defendant nor any Releasee nor their respective counsel shall have any liability or responsibility for the taxes or expenses incurred in connection with taxation matters.

7. Notice to the Class and Claims Administration

7.1. The Claims Administrator shall, as directed by Class Counsel, provide the Class Notice to the Class and administer the claims process consistent with any Court orders. The Claims Administrator's actions shall be subject to the jurisdiction of the Court.

7.2. The Claims Administrator will be responsible for all aspects of claims administration, including without limitation: (a) creating and maintaining a database of names and addresses of Class Members; (b) comparing the database with a national change-of-address database; (c) printing and mailing notices, each with an assigned unique personal identification number ("PIN"); (d) compiling new address information and re-sending any notices returned as undeliverable and, if appropriate, skip tracing those that are returned as undeliverable and do not contain a forwarding address; (e) establishing and maintaining a website for the purposes of notice and claim administration, including the creation of forms and IVR procedures that will provide for electronic submission of claim forms, and the maintenance of a toll-free telephone number dedicated to the Settlement; (f) providing a blank Claim Form by mail or email to any Class Members who request one; and (g) compiling a list of Class Members who submit properly completed Claim Forms, either by mail or via the website, and verifying the accuracy and completeness of the Claim Forms. At the direction of Class Counsel, the Claims Administrator, or an investigator, paralegal, or other personnel retained by Class Counsel, may conduct targeted outreach to hard-to-reach Class Members, including telephonic outreach and in-person visits. Any funds expended on these

efforts shall be paid from the funds allocated to settlement administration pursuant to Paragraph 5.1.1.

7.3. Within 45 days after entry of the Preliminary Approval Order or other date set by the Court, the Claims Administrator shall send written notice of the Settlement, including the Long Form Notice, to each Class Member via regular first-class U.S. mail postage pre-paid. The Parties shall provide Class Members' addresses to the Claims Administrator based on the last-known addresses reflected in the County's records and any updated addresses the Parties' or the Claims Administrator's investigation shall have discovered. Before sending the notices, the Claims Administrator shall run all addresses provided through the National Change of Address database and if necessary other available databases. The envelopes containing the notices shall include a notation requesting address correction. The Claims Administrator will forward any notice that is returned with a forwarding address to the forwarding address within 14 days of receiving the returned mail and shall update the Potential Claimant address list with all forwarding addresses. The Claims Administrator will take additional reasonable investigative actions to locate Potential Claimants.

7.4. If a Class Member is determined to be deceased, the Claims Administrator shall attempt to locate heirs or successors through all available databases and reasonably diligent search methods, including without limitation obituaries.

7.5. The Claims Administrator will also provide notice by publication of the Summary Notice pursuant to the terms of a publication plan in traditional and social media designed to target Potential Claimants in a cost-effective manner.

7.6. The Claims Administrator will establish a website for the Settlement that will at a minimum contain the Class Notice, Claim Form, Settlement Agreement, and relevant pleadings and motions filed in the litigation. Defendant and Class Counsel shall establish links on their websites to the settlement website, where applicable.

7.7. The Claim Form shall be approved by the Court and shall require sufficient information for the Claims Administrator and the Parties to assess whether the person submitting the claim is a Class Member. The Claim Form shall provide for the release of the Released Claims against Defendant.

7.8. Class Members shall have six months from the Court's entry of the Preliminary Approval Order to submit a completed Claim Form to the Claims Administrator. Upon agreement of the Parties and approval of the Court, the deadline for submission of a completed Claim Form may be extended. A Claim shall be deemed to be submitted on the earliest of the date that it is received by the Claims Administrator, or the date when it was posted, if received with a postmark indicated on the envelope and if mailed by first-class mail or other delivery service and properly addressed.

7.9. Each Claimant shall be deemed to have submitted to the jurisdiction of the Court with respect to the Claimant's Claim, and the Claim will be subject to

investigation and discovery by the Parties and the Claims Administrator under the Federal Rules of Civil Procedure, provided that such investigation and discovery shall be limited to that Claimant's status as a Class Member and the validity and amount of the Claimant's Claim. No discovery shall be allowed on the merits of these Actions or this Settlement in connection with the processing of Claims. No discovery shall be allowed in this action by the holders of Eligible Claims as to the validity of other claims to an Eligible Property.

7.10. The Claims Administrator shall receive Claims and process them in accordance with this Settlement Agreement and any applicable Court order. The Parties shall reasonably cooperate with the Claims Administrator to provide information necessary for the Claims Administrator to validate or reject claims. The Claims Administrator shall undertake reasonable efforts to assess whether each Claim is valid pursuant to the terms of this Settlement Agreement and any applicable Court orders. As to each Claim asserting an unrecorded interest in an Eligible Property, the person submitting the claim shall be required to submit an affidavit or declaration setting forth all the factual and legal bases for the asserted unrecorded interest. With regard to claims of an interest in an Eligible Property through adverse possession, the affidavit or declaration shall set forth facts to show all of the elements of adverse possession under Oregon law.

7.11. The Parties and claimants may seek a determination from the Court as to the validity and/or amount of any Eligible Claim decided by the Claims

Administrator or from a Special Master appointed by the Court, or other neutral arbiter agreed to by the Parties and the Claimants.

7.12. The approval and denial of Claims is a matter separate and apart from the Settlement between Josephine County and the Plaintiffs, and any decision by the Claims Administrator, the Court, a Special Master, or any appellate court concerning the approval or denial of a Claim shall not affect the validity or finality of the Settlement.

8. Attorneys' Fees, Cost Reimbursement and Class Representative Service Awards

8.1. Class Counsel may move the Court for an award of attorneys' fees and cost and expense reimbursements and for service awards to the Class Representatives to be paid solely from the Settlement Fund as set forth in Paragraphs 5.1.3. Class Counsel's motion shall be filed no later than 30 days before the date set for the hearing on the final approval of the Settlement Agreement. Class Counsel's motion for attorneys' fees will not exceed 33% of the Settlement Fund.

8.2. The Class Notice will provide Class Members with notice of, and the opportunity to object to, the motion for award of attorneys' fees, costs, and expenses, and the service award.

8.3. Failure by the Court to either rule on or approve attorneys' fees or costs and expenses in an amount other than that stated in Paragraph 8.1 shall not be grounds for any Party to withdraw from the Settlement, shall not delay the Settlement becoming final, and shall not delay the Effective Date of the releases

described above. The procedure for and the allowance or disallowance by the Court of the application by Class Counsel for attorneys' fees, costs, and expenses, or service award for the Class Representatives to be paid out of the Settlement Fund, are not part of this Agreement, and are to be considered by the Court separately from the Court's consideration of the fairness, reasonableness, and adequacy of the Settlement, and any order or proceeding relating to a request for attorneys' fees and reimbursement of costs and expenses or service awards, or any appeal from any such order, shall not operate to terminate or cancel this Agreement, or affect or delay the finality of the judgment approving the Settlement.

9. Release and Covenant Not to Sue

9.1. In addition to the effect of any final judgment entered in accordance with this Agreement, this Agreement, upon the Effective Date, and in consideration of payment of the Settlement Amount into the escrow account, and for other valuable consideration, the Releasees shall be completely released, acquitted, and forever discharged from any and all claims, demands, actions, suits, and causes of action, whether class, individual, or otherwise in nature (whether or not any Class Member has objected to the Settlement or makes a claim upon or participates in the Settlement, whether directly, representatively, derivatively, or in any other capacity) under any federal, state, local, statutory, or common law of any jurisdiction in the United States, that the Plaintiffs and Class Members, Releasors, or each of them, ever had, now has, or hereafter can, shall, or may ever have, that now exist or may exist in the future, on account of, or in any way arising out of, any and all known and unknown, foreseen and unforeseen, suspected or unsuspected,

actual or contingent, liquidated or unliquidated claims, injuries, damages, and the consequences thereof in any way arising out of or relating in any way to any conduct of the Releasees during the period October 13, 2017 through and including the Effective Date as alleged in the Complaints concerning tax foreclosures of properties by Defendant, the sale of such foreclosed properties, the retention by Defendant of any Surplus Proceeds from the tax foreclosure or sale brought under the United States Constitution, 42 U.S.C. § 1983, any other federal law, the Oregon Constitution, and any Oregon statute or common law.

9.2. Releasors expressly release all County-related Taxing Jurisdictions, and any other actual or potential recipients of funds from foreclosed-on properties in the County.

10. Miscellaneous Provisions

10.1. Within 10 days of the motion for preliminary approval of this Settlement being filed with the Court, Defendant shall ensure that notice is given to the Attorney General of the United States, the Oregon Attorney General, and the appropriate state official of each state in which a class member resides, based on the last address known to Defendant. Each such notice shall contain all of the information required under 28 U.S.C. § 1715. All relevant approval and court filing dates will be scheduled to ensure compliance with the Class Action Fairness Act. Plaintiffs will cooperate reasonably with the County to ensure compliance so that the release described herein is fully enforceable. At least seven days before the Final Approval Hearing, Defendant's counsel shall file a report with the Court confirming that these notices were timely sent.

10.2. The Parties agree that if necessary for the efficient administration of the claims process, any Party may move the Court for the appointment of a Special Master to assist with administering and facilitating the Settlement. Upon approval of the Court, the Special Master will be empowered to facilitate the resolution of claims among Class Members, including their various interests and entitlement to claims relating to Surplus Proceeds. Costs associated with any Special Master so appointed shall be paid from the Settlement Fund.

10.3. The Parties intend this Settlement to be a final and complete resolution of all of Plaintiffs' Released Claims against Josephine County. Except as otherwise provided in this Settlement, each Party shall bear its own costs.

10.4. This Settlement, including the exhibits attached to this Settlement, may not be modified or amended, nor may any of its provisions be waived, except by a writing signed by or on behalf of all Parties. The waiver by any Party of any breach of this Settlement by any other Party shall not be deemed a waiver of that breach by any other Party, nor shall it be deemed a waiver of any other breach of this Settlement by that Party or any other Party. Any breach of this Settlement by a Party shall not be deemed a breach by any other Party.

10.5. Without further order of the Court, the Parties may agree to reasonable extensions of time to carry out any of the provisions of this Settlement.

10.6. If other Oregon counties or the State of Oregon enter into settlements in connection with the Actions, the Parties shall reasonably cooperate with one another and other settling parties to facilitate coordination of settlements,

settlement administration, notice, and other aspects of settlement that may promote judicial economy or reduce overall costs of settlement notice and claims administration.

10.7. This Settlement and its attached exhibits constitute the entire agreement among the Parties concerning this Settlement. No representations, warranties, or inducements have been made by or to any Party concerning this Settlement and its attached exhibits other than those contained and memorialized in the Settlement and its attached exhibits. This Settlement supersedes any and all earlier statements, representations, promises, or other agreements, written or oral, with respect to the subject matter of this Settlement.

10.8. If any provision of this Settlement is held to be unenforceable for any reason, the unenforceability thereof shall not affect any other provisions of this Settlement.

10.9. This Settlement may be executed in one or more original or electronic counterparts. All executed counterparts and each of them shall be deemed to be one and the same instrument. Counsel for each Party will maintain their own respective original signature pages. A complete set of executed counterparts shall be filed with the Court.

10.10. This Settlement shall be governed by the laws of the State of Oregon without regard to conflicts of laws except to the extent that federal law requires that federal law govern.

10.11. All counsel and any other person executing this Settlement and any exhibits attached to this Settlement warrant and represent that they have the full authority to do so and that they have the authority to take the appropriate action required or permitted to be taken pursuant to the Settlement to effectuate its terms.

The Parties have caused this Settlement to be executed by their duly authorized representatives.

[Signatures on Next Page]

Dated: 9/23, 2026

Michael Zhang (Sep 23, 2026 12:51:10 PDT)

Michael Zhang (OSB No. 185180)
5020 Martin Luther King Jr. Blvd., Suite S
Portland, Oregon 97211
michael@qiu-qiulaw.com

Dated: September 23, 2026

Jacob Loup
Law Office of Jacob Loup
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347-391-5009

Dated: September 23, 2026

Shakeer Rahman (Sep 23, 2026 12:47:18 PDT)

Shakeer Rahman
3435 Wilshire Blvd., Suite 2910
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shakeer@loosr.net
323-546-9236

Dated: Sept. 23, 2026

Dami Animashaun (Sep 23, 2026 14:39:04 EDT)

Akeeb Dami Animashaun
355 S. Grand Ave, Suite 2450
Los Angeles, California 90071
dami@animashaun.me
929-266-3971

Counsel for Plaintiffs and Proposed Class

Dated: 9/23/2026

Signed by:
Wally Hicks
A4B66C51C14848F...

Wally Hicks
County Counsel

For Defendant Josephine County

ADDENDUM TO SETTLEMENT AGREEMENT BETWEEN PLAINTIFFS MATTHEW GABBERT AND KELLY GABBERT AND DEFENDANT JOSEPHINE COUNTY

Sold Properties (i.e., "Eligible Properties")

Foreclosure date	Situs	Tax ID	Sale Date	Sale Price
10/19/16	236 NW Canyon View Drive	R343853	12/6/19	$90,000.00
10/19/16	425 E River St	R330307	2/26/21	$47,820.00
10/11/17	SW Garden Valley Way	R319537	8/14/25	$1,890.00
10/12/18	205 S Marble Drive	R317928	1/10/22	$97,777.00
10/12/18	Lower Wolf Creek Road	R300248	9/17/25	$28,000.00
10/11/19	106 E Obrien St.	R332701	6/12/25	$20,230.00
10/11/19	12100 Redwood Hwy	R325696	6/12/25	$36,000.00
10/12/20	1120 SW Bridge St	R312287	11/8/23	$207,501.00
10/12/20	Winona Rd	R302226	3/31/26	$8,350.00
10/12/20	33223 Redwood Hwy	R332705	12/12/24	$65,000.00
10/12/20	125 Ingalls	R325510	12/13/24	$115,000.00
10/12/20	309 Josephine St	R329388	9/17/25	$16,001.00
1/6/22	232 W Stevenson, Cave Junction	R329693	8/8/24	$153,100.00

Unsold Properties (i.e., "Potential Eligible Properties")

Foreclosure date	Situs	Tax ID
10/27/15	W Jones Creek Rd	R346337
10/19/16	Shadow Mtn Way	R322627
10/11/17	Deer Creek Road	R326951
10/11/19	Williams Highway	R346261
10/12/20	Williams Highway	R346260
1/6/22	Overland Drive	R346249