IN THE SUPREME COURT STATE OF GEORGIA

APPEAL NO. S21A0329

ALBERT E. LOVE et al.

Appellants,

VS.

FULTON COUNTY BOARD OF TAX ASSESSORS, et al.

Appellees.

APPELLANTS' MOTION TO DISQUALIFY JUSTICE MICHAEL BOGGS

Wayne B. Kendall Georgia Bar No. 414076 Wayne B. Kendall, P.C. 155 Bradford Square, Suite B Fayetteville, GA 30215 770-778-8810 770-716-2439 fax

IN THE SUPREME COURT STATE OF GEORGIA

ALBERT E. LOVE, et al.)
Petitioners,)
v.)
FULTON COUNTY BOARD OF TAX ASSESSORS, et al.))
Respondents,) <u>APPEAL NO. S21A0329</u>
v.)
ATLANTA FALCONS STADIUM COMPANY, LLC AND GEORGIA)
WORLD CONGRESS CENTER AUTHORITY)
Intervenors.)

APPELLANT'S MOTION TO DISQUALIFY JUSTICE MICHAEL BOGGS

COME NOW the Appellants, above named, and file this their Motion to Disqualify Justice Michael Boggs, stating as follows:

FACTUAL BACKGROUND

1.

This case was docketed in this Court on October 23, 2020.

2.

The Atlanta Falcons Stadium Company, LLC, (hereinafter referred to as

StadCo) is a party to this case having successfully filed a motion to intervene.

3.

Prior to the initiation of this litigation, StadCo was represented by the law firm of King & Spalding in attempting to and ultimately accomplishing an ad valorem tax exemption from the Fulton County Board of Tax Assessors (hereinafter referred to as FCBTA).

4.

The ad valorem tax exemption obtained by StadCo through the legal representation of the law firm of King & Spalding is the subject of this case.

5.

Woodrow W. Vaughan, III, was a partner at King & Spalding and personally represented StadCo in obtaining the ad valorem tax exemption obtained by StadCo from the FCBTA. He left King & Spalding in 2014 and has been employed at Holland & Knight since then. (R. v. 13, p. 3116).

6.

Woodrow W. Vaughan, III, is now the executive partner of the law firm of Holland & Knight in its Atlanta office, who in that capacity is responsible for managing the firm's Atlanta office. According to his deposition testimony, StadCo remained a King & Spalding client after he departed King & Spalding. (R. v. 13, p. 3117).

7.

The law firm of Holland & Knight represents StadCo in this case.

8.

While employed by King & Spalding, Woodrow Vaughan drafted a Memorandum of Law which was submitted to the FCBTA advocating for the ad valorem tax exemption that the FBCTA subsequently granted to StadCo on its interest in the Mercedes-Benz Stadium. (R. v. 13, pp. 3127 - 3128).

9.

Letitia A. McDonald is currently a partner in the law firm of King & Spalding. See https://www.kslaw.com/people/Letitia-McDonald (last viewed November 8, 2020).

10.

Letitia A. McDonald is listed on Justice Boggs' Campaign Disclosure Reports, as the Treasurer of his campaign committee, Citizens to Elect Justice Boggs, Inc. (See Exhibit "A").

ARGUMENT AND CITATION TO AUTHORITY

Canon 1 and specifically, Rule 1.2 thereunder, of the Georgia Code of Judicial Conduct, provides that "[j]udges shall act at all times in a manner that promotes public confidence in the *independence*, *integrity*, and *impartiality* of the judiciary." Georgia Judicial Conduct Rule 2.11(A) provides that "[j]udges shall

disqualify themselves in any proceeding in which their impartiality might reasonably be questioned. The Rule provides a non-exclusive list of specific situations in which recusal is required, however, the comments to the Rule provide that a judge is subject to disqualification whenever his impartiality might reasonably be questioned, regardless of whether any of the specific items in Rule 2.11(A) apply.

This Court had occasion to construe the basic procedural and substantive rules governing motions to recuse superior court judges in the case of *Post v. State*, 298 Ga. 241, 779 S.E.2d 624 (2015). In *Post v. State*, a criminal defendant, Post, filed a motion to recuse the Superior Court judge, Reuben M. Green, who was assigned to his case. Post sought Judge Green's recusal on grounds that Judge Green's campaign committee submitted a disclosure form to the Georgia Government Transparency and Campaign Finance Commission that listed the address of the Cobb County District Attorney's Office as the address for Judge Green's election campaign and the treasurer as Patrick H. Head, the Cobb County District Attorney, who was district attorney of the office prosecuting him.

In deciding *Post*, this Court found that in applying Uniform Superior Court Rule 25, which sets forth the procedure for determining motions to recuse in the Superior Courts, that the standard for determining such a motion is an objective one. *Post*, Id. at 298 Ga. 244. In *Post*, this Court stated:

"The facts 'must be considered from the perspective of a reasonable person rather than from the perception of interested parties or their lawyer-advocates, or from the subjective perspective of the judge whose continued presence in the case is at issue.' *Batson–Cook* Co., 291 Ga. at 121, 728 S.E.2d 189 (citation omitted). The operative question is whether 'a fair-minded and impartial person would have a reasonable perception of a judge's lack of impartiality based upon objective facts set forth in the affidavit or reasonable inferences therefrom'."

We believe that given the affidavit of counsel, filed herein give cause to believe that a fair-minded and impartial person would have a reasonable perception of Justice Boggs' potential lack of independence and impartiality based upon objective facts when those object facts reveal that the campaign treasurer of his campaign committee is a partner at the firm who represented StadCo in obtaining the tax exemption at issue in this case.

Letitia A. McDonald is obviously, in the sense of holding the important position of his campaign treasurer, a trusted confidant of Justice Boggs. The *Post* decision, provides instructive guidance:

"Post's recusal motion, however, alleged more than ordinary campaign contributions and non-monetary support from a party's attorney. Post alleged that Patrick Head, the district attorney whose office was prosecuting him, was serving as the treasurer for Judge Green's election campaign, and Post supported that allegation with documents which indicated on their face that as of five days before the motion was filed, the district attorney, using the address of the district attorney's office, was serving as the treasurer of Judge Green's active campaign for the Superior Court, not the State Court seat the judge was seeking when he was appointed.

Head's status as the judge's current campaign treasurer raised at least an inference of a relationship with the judge different from and more significant than that of general supporters and contributors. (emphasis added).

In light of these statutory provisions, it is a reasonable inference that a person selected to serve as the treasurer of a judge's existing campaign committee is playing a significant role in managing the financial activities of the judge's campaign, and the financing of a campaign may be critical to its success in keeping the judge in office. If the campaign treasurer is a party or the lawyer for a party in a case pending before the judge, this inference, if not rebutted by other information presented with a recusal motion and also assumed to be true, is enough to require referring the motion for reassignment to another judge so that the relevant facts may actually be determined. (emphasis added). See Neiman–Marcus Group, Inc. v. Robinson, 829 So.2d 967, 968 (Fla.Dist.Ct.App. 2002) (We hold that where a judge selects an attorney to serve in the special role of campaign treasurer in an election campaign, and the campaign is not remote in time from the date the relationship is revealed to the opposing party, disqualification is warranted.). ... (internal quotations omitted).

In this case it is beyond dispute that Letitia A. McDonald is the campaign treasurer for Citizens to Elect Justice Michael Boggs, Inc. This Court can, *sua sponte*, take judicial notice of that adjudicative fact per O.C.G.A. § 24–2–201(b)(2) and (c); *Hunter v. Will*, 833 S.E.2d 128 (2019). (See Exhibit "A")¹. It is

1

See O.C.G.A. § 24–2–201(b)(2) (allowing court to take judicial notice of adjudicative facts that are "[c]apable of accurate and ready determination by resort to sources whose accuracy cannot reasonably be questioned"); R.S.B. Ventures v. Fed. Deposit Ins. Corp., 514 Fed.Appx. 853, 856(III) (A)(1), n. 2 (11th Cir.2013) (taking judicial notice of information on FDIC's website); Jaycee Atlanta Dev., LLC v. Providence Bank, 330 Ga. App. 322, 765 S.E.2d 536, ft. n. 4, (2014); Also, See Commentary to GA Judicial Conduct rule 2.11 which provides at Comment No. 2: "The public filing of a campaign contribution disclosure report or financial disclosure statement shall be deemed disclosure to all parties of the information contained therein." Campaign disclosure reports by public officers, including Supreme Court Justices, are required to be filed electronically and the filing of such a report constitutes an affirmation that the report is true, complete, and correct. O.C.G.A. § 21-5-34.1(a)(b) and (e). Further still, the campaign disclosure reports cannot be excluded as hearsay because, O.C.G.A. § 24-8-803 (8),

also undisputed that her most recent participation in filing campaign disclosure reports on behalf of Citizens to Elect Justice Michael Boggs dates to July 1, 2020. (See Exhibit "A"). Her service to Justice Boggs' campaign committee is not remote in time. Under the authority of *Post*, Letitia A. McDonald's service to Justice Boggs as his campaign treasurer raises a reasonable inference of the appearance of an impropriety in his service on this case, as his independence and impartiality can reasonably be questioned from the perspective of a fair-minded and impartial person.

CONCLUSION

Justice Michael Boggs should favorably consider recusal and disqualification from this case due to the fact that his current campaign treasurer is a partner in the law firm that represented StadCo at the time that StadCo obtained the tax exemption at issue in this case, and which firm, upon information and belief, continues to represent StadCo, a party to this case. See affidavit of Wayne B. Kendall, attached. Justice Boggs' service in this case is inappropriate as his impartiality can reasonably be questioned. Georgia Judicial Conduct Rule 2.11(A).

Respectfully submitted this 23rd day of November 2020.

provides that public records and reports "shall not be excluded by the hearsay rule, even though the declarant is available as a witness."

WAYNE B. KENDALL, P.C.

/s/ Wayne B. Kendall
Georgia Bar No.: 414076
Attorney for Appellants

155 Bradford Square Suite B Fayetteville, GA 30215 Tel: 770-778-8810 wbkendall2@yahoo.com

CERTIFICATE OF SERVICE

This is to certify that I have this day served a copy of the foregoing Appellants' Motion To Disqualify Justice Michael Boggs on the below listed individual(s) by electronic filing and by depositing the same in the United States Postal Service with adequate postage thereon to insure delivery to the following persons at the below listed address:

Patrice Perkins-Hooker, County Attorney Kaye W. Burwell, Deputy County Attorney Cheryl Ringer, Senior Staff Attorney Fulton County Office of the County Attorney 141 Pryor St. SW, Suite 4038 Atlanta, GA 30303

Alex F. Sponseller, Senior Assistant Attorney General J. Scott Forbes, Assistant Attorney General 40 Capitol Square, SW Atlanta, GA 30334

Robert S. Highsmith, Jr., Esq, A. André Hendrick, Esq. Philip J. George, Esq. HOLLAND AND KNIGHT, LLP 1180 W. Peachtree Street Suite 1800 Atlanta, GA 30309

This 23rd day of November 2020.

155 Bradford Square Suite B Fayetteville, GA 30215 (770) 778-8810 Respectfully submitted, WAYNE B. KENDALL, P.C.

/s/ Wayne B. Kendall
Attorney for Appellants
GA BAR NO. 414076

IN THE SUPREME COURT STATE OF GEORGIA

ALBERT E. LOVE	E, et al.)	
	Petitioners,)	
v.)	
FULTON COUNT ASSESSORS, et al	Y BOARD OF TAX)	APPEAL NO. S21A0329
	Respondents,)	ATTEAL NO. 321A0329
v.)	
ATLANTA FALCO	ONS STADIUM)	
COMPANY, LLC)	
WORLD CONGRE	ESS CENTER)	
AUTHORITY)	
	Intervenors.)	

AFFIDAVIT OF WAYNE B. KENDALL IN SUPPORT OF MOTION TO DISQUALIFY JUSTICE MICHAEL BOGGS

Personally appeared before the undersigned officer authorized to administer oaths, Wayne B. Kendall, after being duly sworn, states and deposes under oath as follows:

1.

I am Wayne B. Kendall. I am over 18 years of age and competent to give this Affidavit. I am a licensed attorney in the State of Georgia, and I am counsel

of record for the Appellants in the above-styled case. I have personal knowledge of the facts set forth herein.

2.

From public records maintained on the website of the Georgia Government
Transparency and Campaign Finance Commission I prepared the document which
is attached hereto as Exhibit "A".

3.

Exhibit "A" is a true and accurate copy of a .pdf file maintained by the Georgia Government Transparency and Campaign Finance Commission that I downloaded from that agency's website.

4.

Exhibit A" is the June 30, 2020 Candidate Campaign Disclosure Report for Justice Michael Boggs.

5.

Both King & Spalding and Holland & Knight have provided legal services to the Atlanta Falcons Stadium Company, LLC (StadCo) on matters which are the subject of this case.

6.

I recently viewed the King & Spalding website which indicates that the firm currently represents Home Depot, an affiliated entity of StadCo, which is under the

common substantial ownership of Arthur M. Blank. https://www.kslaw.com/offices/
Atlanta, last viewed 11/23/2020).

7.

During the course of my representation of the Appellants in this case I had occasion to depose attorney Woodrow W. Vaughn, III.

8.

Mr. Vaughn was a partner at King & Spalding law firm at the time he represented the Atlanta Falcons Stadium Company, LLC (StadCo) in obtaining an ad valorem tax exemption for StadCo from the Fulton County Board of Tax Assessors (FCBTA).

9.

In the process of obtaining the aforementioned tax exemption, which is the subject of this case, he hosted a meeting between himself, his legal associate, and Mr. David Fitzgibbon at the offices of King and Spalding a few days prior to the time the FCBTA approved the ad valorem tax exemption to his client, StadCo. (R. v. 13, pp. 3124 - 3126).

10.

At the time of the meeting, Mr. Fitzgibbon was the Chief Tax Appraiser for Fulton County.

11.

Shortly after the meeting with Mr. Fitzgibbon, on August 22, 2013, the FCBTA granted StadCo a tax exemption on its interest in the Mercedes-Benz stadium.

12.

The document which granted StadCo its ad valorem tax exemption was entitled Statement to Exempt Real and Personal Property. (Statement of Intent).

13.

Prior to its execution by the FBCTA, a draft of the Statement of Intent, was reviewed, commented on, and modified, by lawyers at King & Spalding, including Woodrow W. Vaughn, III. (R. v. 13, pp. 3123 - 3124).

14.

The lawyers at King & Spalding played a central role in crafting the final legal document used to grant StadCo its ad valorem tax exemption and will be witnesses a trial of this case.

15.

I recently re-reviewed the campaign disclosure reports of all Georgia

Supreme Court justices to determine if there were any potential conflicts with the official campaign committee officers designated for each.

16.

Upon conducting this review, I discovered that I had earlier missed the fact that Letitia A. McDonald was listed as treasurer for the Committee to Elect Michael Boggs, Inc.

17.

For the same reasons I previously filed a motion to disqualify Justice

Nahmias on the basis that Ms. McDonald is an officer on his campaign committee

I believe it appropriate to file a similar motion with reference to Justice Boggs,

given that I now know she too is a designated officer on his campaign committee

and given the role her firm, King & Spalding, has played in bringing about the

issues now before the Court.

FURTHER AFFIANT SAYETH NOT.

Wayne B. Kendal

Affiant

Sworn to and subscribed before me this 23rd/day of November 2020.

Notary Public

My Commission expires: 6 17 202

EXHIBIT "A"

CFC FORM CCDR Case S21A0329 Filed 11/23/2020 Page 17 of 24 FILER ID: C2017000043 REV 12/2019 **State of Georgia Campaign Contribution Disclosure Report** 2. Filing is being made on behalf of: Filing Office Use 1. Report Type Candidate or Public Official Only E-Filed on C2017000043 -7/1/20 5:14 pm **Original Report** Citizens to Elect Justice Boggs, Inc. **Use Earlier of Post** Michael P Boggs Mark or Hand **Supreme Court Delivered Date** 3. Identifying and Contact Information (2) 07/01/2020 (1) Michael P Boggs Today's Date Full Name of Candidate or Non-Candidate Campaign Committee (3) P.O Box 1952 Waycross, GA 30830 Mailing Address (4) (404) 873-3600 and / or (404) 873-3600 Contact Phone Number (We will understand the release of this information as permission to call your office if necessary.) (5) If a Candidate or Public Official, is there a campaign committee (one or more persons) to make campaign transactions, keep the financial records of the campaign, or file the reports? YES (6) If so, is the Committee registered with the State Ethics Commission? YES (7) Chairperson: Pete Robinson Treasurer: Letitia A. McDonald C/O King & Spalding Name of Chairperson and / or Treasurer of Committee 4. Period for which you are Reporting **My Non Election Year My Election Year Run-Offs Special Elections** (Report Require Only if you are in a Run Off (Report Require Only if you are in a Special Election) Election) January 31, 2020 6 days before Primary 15 days before January 31, 2020 Run-Off, 2020 Special Primary, June 30, 2020 April 30, 2020 2020 December 31, 2020 6 days before General June 30, 2020 Run-Off, 2020 15 days before **Supplemental Reporting** Special, 2020 6 days before Special September 30, 2020 June 30, 2020 Primary Run-Off, October 25, 2020 December 31, 2020 2020 Dec. 31, 2020 Supplemental reports are required 6 days before Special December 31, 2020 of candidates who have Run-Off, 2020 unsuccessfully campaigned for office or have resigned from office. See §O.C.G.A. 21-5-34i. The electronic filing of this document constitutes an affirmation that the statement is true, complete, and correct. As per modifications of the Ethics in Government Act, filing a separate notarized affidavit is no longer required. See O.C.G.A. §§ 21-5-34.1(e) and 21-5-50(e).

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State of Georgia Campaign Contribution Disclosure Report Summary Report

1	I Have: The following contributions, including Common Source, to report:	<u>In-Kind</u> Estimated Value	Cash Amount
2	Total contributions previously reported.	\$0.00	\$216,941.27
3	Total amount of all itemized contributions received in this reporting period which are listed on the "Itemized Contributions" page.	\$0.00	\$833.34
3a	All loans received this reporting period.		\$0.00
3b	Interest earned on campaign account this reporting period.		\$0.00
3c	Total amount of investments sold this reporting period.		\$0.00
3d	Total amount of cash dividends and interest paid out this reporting period.		\$0.00
4	Total amount of all separate contributions of \$100.00 or less received in this reporting period and not listed on the "Itemized Contributions" page. "Common Source" contributions must be aggregated on the "Itemized Contributions" page.	\$0.00	\$0.00
5	Total contributions reported this reporting period. (Line $3 + 3a + 3b + 3c + 3d + 4$)	\$0.00	\$833.34
6	Total contributions to date. (Line 2 + 5)	\$0.00	\$217,774.61
	EXPENDITURES MADE		
7	I Have: The following expenditures to report:	<u>In-Kind</u> <u>Estimated Value</u>	Cash Amount
8	Total expenditures made and reported prior to this reporting period.	\$0.00	\$8,555.65
9	Total amount of all itemized expenditures made in this reporting period which are listed on the "Itemized Expenditures" page.	\$0.00	\$28,841.67
10	Total amount of all separate expenditures of \$100.00 or less each that were made in this reporting period and not listed on the "Itemized Expenditures" page.	\$0.00	\$0.00
11	Total expenditures reported this reporting period. (Line 9 + 10)	\$0.00	\$28,841.67
12	Total expenditures to date. (Line 8 + 11)	\$0.00	\$37,397.32
	INVESTMENTS		
13	Amount of investments at the beginning of this reporting period.		\$0.00
14	Total amount of investments at the close of this reporting period.		\$0.00

State of Georgia Campaign Contribution Disclosure Report Outstanding Indebtedness

General 2024 Indebtedness		<u>Amount</u>
1	Outstanding indebtedness at the beginning of this reporting period.	\$0.00
2	Loans received this reporting period.	\$0.00
3	Deferred payments of expenses this reporting period.	\$0.00
4	Payments made on loans this reporting period.	\$0.00
5	Credits received on loans/deferred payments this reporting period.	\$0.00
6	Payments this period on previously deferred expenses.	\$0.00
7	Total indebtedness at the close of this reporting period. (line $1 + 2 + 3 - 4 - 5 - 6$)	\$0.00

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State of Georgia

Campaign Contribution Disclosure Report Itemized Contributions

Must list contributions received by a single contributor for which the aggregate total is more than \$100.00

Full Name of Contributor	Contributor				In-Kind Contributions
Mailing Address (Affiliation of Committee if any)	Received Date Contribution Type	a. Occupation & b. Employer	Election Cycle	Cash Amount	Estimated Value Description
Boggs, Michael P. 1438 N. River Oaks Drive Blackshear, GA 31516	01/21/2020 Monetary	a. Justice b. Supreme Court of Georgia	2024 General	\$833.34	\$0.00

FILER ID: C2017000043

State of Georgia

Campaign Contribution Disclosure Report Summary of Itemized Contributions Received

In-Kind Total for this period: \$0.00

Cash Contributions Total for this period: \$833.34

Case S21A0329 Filed 11/23/2020 Page 21 of 24 CFC FORM CCDR FILER ID: C2017000043 REV 4/12 State of Georgia **Campaign Contribution Disclosure Report Loan Reporting** Occupation & **Date of Loan** Person(s) responsible for **Place of Employment** Name of Lender **Amount of Loan** repayment of loan **Fiduciary Relationship Mailing Address** Mailing Address **Election Cycle** I have no loans to report this reporting period.

State of Georgia

Campaign Contribution Disclosure Report Itemized Expenditures

Must list expenditures made to a single recipient for which the aggregate total is more than \$100.00

List Name and Mailing Address of Recipient	Expenditure Date Expenditure Type	Occupation & Employer	Expenditure Purpose	Amount Paid
Boggs, Mike 1438 N. River Oaks Drive Blackshear, GA 31516	01/26/2020 Reimbursement	a. Supreme Court b. State of Georgia	Reimbursement for furnishings for official chambers	\$125.24
Charles Willis Co. 465 E. Paces Ferry Road Atlanta, GA 30305	01/26/2020 End Recipient \$125.24		Furnishings for official chambers	\$0.00
Boggs, Mike 1438 N. River Oaks Drive Blackshear, GA 31516	03/08/2020 Reimbursement	a. Supreme Court b. State of Georgia	Reimbursement for furnishings for official chambers	\$484.61
Framers on Peachtree 1231 Peachtree Road Atlanta, GA 30305	03/08/2020 End Recipient \$484.61		Furnishings for official chambers	\$0.00
Boggs, Mike 1438 N. River Oaks Drive Blackshear, GA 31516	04/30/2020 Reimbursement	a. Supreme Court b. State of Georgia	Reimbursement for furnishings for official chambers	\$236.82
Framers on Peachtree 1231 Peachtree Road Atlanta, GA 30305	04/30/2020 End Recipient \$236.82		Furnishings for official chambers	\$0.00
Chalmers & Adams, LLC 5805 State Bridge Road #G77 Johns Creek, GA 30097	02/10/2020 Expenditure		Legal fees	\$2,360.00
Miles K. Thoroman, CPA, PC 3473 Lawrenceville Suwanee Road Atlanta, GA 30309	03/24/2020 Expenditure		2019 Campaign corporate taxes	\$335.00
Okefenokee Ducks Unlimited 1408 Tebeau Street Waycross, GA 31501	01/26/2020 Expenditure		Nonprofit charitable contribution	\$300.00
The Corporation of Mercer University c/o Mercer University 1501 Mercer University Drive Macon, GA 31207	01/02/2020 Expenditure		Contribution to 501(c)(3) Nonprofit Educational Institution (Mercer Law	\$25,000.00

FILER ID: C2017000043

State of Georgia

Campaign Contribution Disclosure Report Summary of Itemized Expenditures Made

Paid Expenditures Total for this period:

\$28,841.67

State of Georgia Campaign Contribution Disclosure Report Investments Statement					
Investment Name	There are No Investments this reporting period				
Institution/Person Holding Account		Account Number			
Address	There are No Investments this reporting period	Value at beginning of reporting period			
Address		Value at end of reporting period			
City, State, Zip		Cash Dividends			
		Interest Paid Out			
Investment Transactions					

CEC FORM CCDR REV 4/12 Case S21A0329 Filed 11/23/2020 Page 24 of 24 FILER ID: C2017000043

State of Georgia

Campaign Contribution Disclosure Report Addendum Statement

The Addendum Statement should be used for explanation of any additional information needed to complete an accurate filing of this report The contribution from Michael P. Boggs on January 21, 2020 for \$833.34 was to purchase a rug owned by the campaign committee which was no long needed in the filers new judicial chambers. The amount was calculated at cost less reasonable depreciation.