

Ballard Spahr LLP
1 East Washington Street, Suite 2300
Phoenix, AZ 85004-2555
Telephone: 602.798.5400

1 Joseph A. Kanefield (015838)
kanefieldj@ballardspahr.com
2 Brian Schulman (016008)
schulmanb@ballardspahr.com
3 Chase Bales (030099)
balesc@ballardspahr.com
4 Ballard Spahr LLP
1 East Washington Street, Suite 2300
5 Phoenix, AZ 85004-2555
Telephone: 602.798.5400
6 Facsimile: 602.798.5595
Attorneys for Defendants Pinal County and
7 *Pinal Regional Transportation Authority*

8 Chris Keller (014502)
Chris.Keller@PinalCountyAZ.Gov
9 Chief Civil Deputy
Office of the Pinal County Attorney, Kent Volkmer
10 P.O. Box 887
Florence, AZ 85132
11 Telephone: 520.866.6935
Attorney for Defendant Pinal County

12 William J. Sims III (010458)
13 wjsims@simsmurray.com
SIMS MURRAY, LTD.
14 3101 N. Central Avenue, Suite 870
Phoenix AZ 85012
15 Telephone: 602.772.5501
Facsimile: 602.772.5509
16 *Attorney for Defendant Pinal Regional Transportation*
Authority

17
18 IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

19 IN THE ARIZONA TAX COURT

20 HAROLD VANGILDER; DAN NEIDIG;
and ARIZONA RESTAURANT
21 ASSOCIATION,

22 Plaintiffs,

23 vs.

24 ARIZONA DEPARTMENT OF
REVENUE; PINAL COUNTY; PINAL
25 COUNTY REGIONAL
TRANSPORTATION AUTHORITY,

26 Defendants.
27

NO. TX2017-000663

**DEFENDANTS PINAL COUNTY AND
PINAL REGIONAL
TRANSPORTATION AUTHORITY'S
RESPONSE TO MOTION FOR
PRELIMINARY INJUNCTION**

(The Honorable Christopher Whitten)

(Oral Argument Requested)

28

1 Defendants Pinal County (the “County”) and Pinal Regional Transportation
2 Authority (the “RTA” and, together with the County, the “Pinal Defendants”), hereby
3 respond in opposition to Plaintiffs’ Motion for Preliminary Injunction (the “Motion”).

4 **PRELIMINARY STATEMENT**

5 After a widely-publicized and debated Special Election on November 7, 2017, Pinal
6 County voters approved a Regional Transportation Plan (the “Plan”) through Proposition
7 416 to meet the infrastructure needs created by the region’s rapid economic growth and
8 development. To pay for the Plan, voters concurrently approved a transportation excise tax
9 through Proposition 417. As presented to the voters, this tax applies to all transaction
10 privilege tax classifications and includes a variable rate for assessments on the sale of
11 tangible personal property at retail. The rates and methods for applying the tax were
12 described in the materials sent to voters before the election. The tax goes into effect on
13 April 1, 2018, and the Pinal Defendants have begun to implement the Plan.

14 Now, days before its effective date, the Plaintiffs seek to enjoin collection of this
15 voter-approved tax and, consequently, necessary infrastructure improvements, based on
16 apparitional claims of voter confusion during the election and legally untenable arguments
17 regarding Proposition 417’s constitutionality. These arguments are not only untimely, but
18 also lack merit and undermine the voters’ purpose and intent when enacting Proposition
19 417. Furthermore, the Plaintiffs cannot point to any irreparable harm they will suffer
20 absent an injunction, as the only injury they assert is financial. For these reasons and those
21 that follow, the Plaintiffs have failed to meet the requirements for obtaining a preliminary
22 injunction, and the Motion should be denied.

23 **BACKGROUND**

24 The RTA is a public, political, tax-levying public improvement and taxing
25 subdivision of the State of Arizona established by the Pinal County Board of Supervisors
26 (the “BOS”) in 2015. A.R.S. § 48-5302. The RTA’s goals include providing funding for
27 and creating a balanced regional transportation system for the Pinal County residents. To
28 effectuate these goals, the RTA is authorized by statute to formulate a plan for

1 infrastructure improvements and to propose a transportation excise tax to fund the required
2 projects. *See generally*, A.R.S. §§ 48-5309, -5314.

3 The RTA adopted the Plan by resolution on June 5, 2017. *See* RTA Resolution No.
4 2017-01, attached as Exhibit 1. The Plan sets forth a comprehensive, multi-modal proposal
5 that includes a list of key roadway and transportation projects to be developed over the next
6 twenty years. There are three elements of the Plan: the Roadway Element, the Public
7 Transportation Element and the Local Projects and Administrative Costs Element. The
8 Plan projects range from a 36-mile roadway between Apache Junction and Coolidge to the
9 construction of new public transportation facilities. *Id.* at 9-12.

10 The RTA also requested that the County schedule an election for the voters to
11 approve the Plan and the levy of a transportation excise tax (the “Tax”) to fund the Plan’s
12 projects. *See id.* In accordance with A.R.S. § 48-5314, the BOS then called the election
13 and prepared and printed a publicity pamphlet describing Propositions 416 and 417 (the
14 “Pamphlet”). *See* Publicity Pamphlet and Sample Ballot, attached as Exhibit 2. On
15 October 5, 2017, the RTA approved the final election materials, including the Pamphlet
16 and ballot. *See* RTA Resolution No. 2017-01 (dated October 5, 2017), attached as Exhibit
17 3. The Pamphlet included, *inter alia*, the election date, “a summary of the principal
18 provisions of the issue[s] presented to the voters, including the rate of the transportation
19 excise tax, the number of years the tax will be in effect and the projected annual and
20 cumulative amount of revenues to be raised.” A.R.S. § 48-5314(C)(1)-(3). The election
21 was held by mail. A.R.S. § 16-558; *see* Exhibit 4 (copy of the ballot).

22 The Pamphlet also included a “statement describing the purposes for which the
23 transportation excise tax monies may be spent as provided by law,” the form of the ballot,
24 and arguments supporting the ballot measure. *See* A.R.S. § 48-5314(4)-(6). There were 24
25 arguments submitted in favor of Propositions 416 and 417, and no arguments submitted
26 against the measures. Exhibit 2, at pp. 20-44.

27 As relevant here, the Pamphlet also explained that the Tax would apply to all
28 classifications described in A.R.S. Title 42, Chapter 5, Article 1. Exhibit 2, at pp. 14-15.

1 The Pamphlet further stated that, with respect to sales of tangible personal property at
2 retail, the Tax would be applied using a variable rate “such that when applied in any case
3 when the gross income from the sale of a single item of tangible personal property exceeds
4 \$10,000, the 0.5% Transportation Excise Tax rate shall apply to the first \$10,000, and
5 above \$10,000, the measure of the Transportation Excise Tax shall be a rate of 0.0%.” *Id.*
6 The voters approved Propositions 416 and 417 on November 7, 2017, and the canvass was
7 held on November 15, 2017. The deadline to file an election contest expired on November
8 20, 2017, five days after the canvass. A.R.S. § 16-673(A). The Tax becomes effective on
9 April 1, 2018. A.R.S. § 48-5314(I).

10 On February 22, 2018, the RTA approved a resolution directing the Arizona
11 Department of Revenue (the “Department”) to collect the Tax as approved by the voters.
12 *See* RTA Resolution No. 2018-01, attached as Exhibit 5. That resolution also provided that
13 the Tax collections shall be deposited into an interest-bearing escrow account pending a
14 final resolution of this case and case No. TX2018-000902. *Id.* On February 28, 2018, the
15 BOS approved Resolution No. 022818-RTATET acknowledging and supporting the RTA’s
16 February 22 resolution. *See* BOS Resolution No. 022818-RTATET, attached as Exhibit 6.

17 LEGAL ARGUMENT

18 **I. PLAINTIFFS CANNOT DEMONSTRATE THE REQUIRED ELEMENTS** 19 **FOR A PRELIMINARY INJUNCTION.¹**

20 As the party seeking an injunction, Plaintiffs are required to demonstrate: (1) a
21 strong likelihood of success on the merits; (2) “the possibility of irreparable injury not
22 remediable by damages if the requested relief is not granted”; (3) that the balance of
23 hardships tips in their favor; and (4) that public policy favors the injunction. *Shoen v.*
24 *Shoen*, 167 Ariz. 58, 63 (App. 1990). Relative hardship to the parties is the “critical

25 ¹ If the Court issues an injunction to enjoin the collection of the Tax, the Pinal Defendants
26 will invoke Rule 65(c)(1), which requires the Plaintiffs to give security in the amount the
27 Court considers proper to pay the costs and damages sustained by the Pinal Defendants if
28 they are found to have been wrongly enjoined or restrained. This will include the amount
of any tax revenue the Plaintiffs are unable to collect to fund the 20 year Transportation
Plan approved by the voters until the injunction is dissolved. However, the Pinal RTA has
voted to deposit all of the revenue from the Tax in escrow until this case is over thus
providing reason alone to deny the Motion.

1 element” in this analysis. *Id.* The party seeking the injunction must establish either: (a)
2 probable success on the merits and the possibility of irreparable injury; or (b) the presence
3 of serious questions and that “the balance of hardships tips sharply in his favor.” *Id.*
4 (internal quotations omitted).² Plaintiffs have not met their burden of establishing any of
5 these requirements.

6 **A. Plaintiffs’ Substantive Claims Are Not Likely to Succeed on the Merits.**

7 The procedure by which the County and the RTA scheduled the November 7, 2017
8 Special Election involved a legislative process. This included (1) the adoption of RTA
9 Resolutions 2017-01 (dated June 5, 2017) and an amended and restated 2017-01 (dated
10 October 5, 2017);³ (2) the BOS’s preparation and distribution of the election materials and
11 (3) the voters’ approval of Propositions 416 and 417. “When reviewing a legislative
12 enactment, courts exercise the deference that ‘we customarily must pay to the duly enacted
13 and carefully considered decision of a coequal and representative branch of our
14 Government.’” *Ariz. Minority Coal. v. Ariz. Indep. Red’g Comm’n*, 220 Ariz. 587, 595
15 (2009) (quotation omitted). “Courts also operate under the expectation that ‘the legislature
16 acts constitutionally’ . . . and ‘when there is a reasonable, even though debatable, basis for
17 the enactment of a statute, we will uphold the act unless it is clearly unconstitutional.’” *Id.*
18 (quotation omitted). As explained below, the scope of the voter-approved Tax is clear and
19 in accord with the lawful procedures of the RTA and the BOS.

20 **1. Plaintiffs’ Claim for Declaratory Relief Based on Alleged “Voter
21 Confusion” is an Untimely Election Challenge and Therefore Fails.**

22 Plaintiffs’ claim for declaratory relief is essentially a challenge to the procedure by

23 ² The Ninth Circuit standard adopted in *Shoen* was subsequently overturned by the U.S.
24 Supreme Court in *Winter v. Natural Resources Defense Council, Inc.*, 555 U.S. 7, 22
25 (2008), where the Supreme Court held that preliminary relief is available *only* where
26 “irreparable injury is *likely* in the absence of an injunction.” The Arizona Supreme Court
27 has not yet addressed whether the *Winter* standard should apply in Arizona, so the *Shoen*
standard remains binding precedent. The Pinal Defendants, however, reserve the right to
argue that Arizona should adopt the *Winter* standard in the event this claim is presented to
the Arizona Supreme Court.

28 ³ The RTA adopted two resolutions numbered 2017-01. This was done so that the RTA
could ratify and adopt the description of the Tax included in the Pamphlet and the
accompanying resolution from the County.

1 which the Special Election was held. By filing their complaint after the completed
2 election, Plaintiffs ask the Court to overturn the will of the people, as expressed in the
3 election. However, any issue involving the election procedure, including the manner in
4 which the measures were described in the Pamphlet and ballot, was required to have been
5 raised prior to the election. *See Sherman v. City of Tempe*, 202 Ariz. 339, 342 (2002)
6 (“[c]hallenges concerning alleged procedural violations of the election process must be
7 brought prior to the actual election”); A.R.S. §§ 19-122(C), (D) and -141; *Mathieu v.*
8 *Mahoney*, 174 Ariz. 456, 461 (1993) (action to enjoin ballot measure held to be untimely
9 when brought days before ballot printing). Thus, Plaintiffs’ claim that the election
10 procedures created “voter confusion” cannot be considered at this point. For this reason
11 alone, Plaintiffs cannot succeed on this claim.⁴

12 Even assuming the Court could now address the issue of contemporaneous voter
13 confusion, Plaintiffs have failed to show any meaningful discrepancy between the June 5,
14 2017 resolution and Pamphlet that would void the election or validate their claims. Minor
15 errors in a publicity pamphlet will not invalidate an election unless such a mistake would
16 have the tendency to mislead voters. *Iman v. Bolin*, 98 Ariz. 358, 364-65 (1965); *see also*
17 *Moore v. City of Page*, 148 Ariz. 151, 164-65 (App. 1986). In *Iman*, the court held that the
18 Secretary of State had substantially complied with the law after omitting the words from
19 the original measure when it was re-printed in the publicity pamphlet. *Id.* at 365-66. The
20 challenger in *Iman* argued the mistake violated A.R.S. § 19-123, which requires the
21 pamphlet to contain “[a] true copy of the title and text of the measure.” The court rejected
22 that argument, finding that because the Secretary prepared a correction sheet before the
23 election, he substantially complied with the relevant law. *Id.*

24 In *Moore*, the court rejected a challenge to a municipal bond election where the
25 publicity pamphlet erroneously represented to voters that the bonds could be issued at
26 thirteen percent instead of nine percent. The court held that the challenger did not “show

27 ⁴ Plaintiffs also failed to bring a post-election contest under A.R.S. §§ 16-671 *et seq.* The
28 last date to file a challenge expired after the contest period ended on November 20, 2017.
See A.R.S. §§ 16-673, -674 (providing that election contest involving county ballot
measures must be brought within five days after completion of the canvass).

1 by evidence, and cannot show by logic, that those who voted for the bonds at thirteen
2 percent would have voted against them were they to be issued at nine percent.” 148 Ariz.
3 at 163. Here, there was no discrepancy that even needed correction. The Pamphlet and
4 ballot, which was drafted by the County and approved by the RTA on October 5, 2017,
5 made clear how the Tax would be collected, including the rates and classifications on
6 which the Tax would be imposed. *See* Section I(A)(2). Moreover, the voters were asked if
7 they favored “the levy of a [sales] tax for regional transportation purposes” in Proposition
8 417 after approving the Plan in Proposition 416, which informed the voters \$641 million in
9 revenue would need to be raised to pay for the Plan.

10 Accordingly, even if the RTA’s June 5, 2017 resolution failed to fully capture the
11 contours of the Tax and such was required by the statutes (which the Pinal Defendants
12 dispute), had a timely challenge been filed, it would have been rejected because the final
13 measure as presented to the voters substantially complied with the laws governing the
14 Special Election and Plaintiffs have failed to show the election result would have differed
15 even if the ballot language had included a more detailed description of the Tax. Thus,
16 Plaintiffs’ claim for declaratory relief fails for two reasons. First, it is untimely and
17 prohibited as a matter of law. Second, even if the Court were to reach the merits of this
18 argument, the minor deviations alleged by Plaintiffs are insufficient as a matter of law to
19 overturn the election results. Accordingly, Plaintiffs have failed to demonstrate a
20 likelihood of success on this claim.

21 **2. The Transportation Excise Tax Applies to All Transaction Privilege Tax**
22 **Classifications and Does Not Create a New Classification.**

23 The Plaintiffs argue that the Tax applies only to sales of tangible personal property
24 at retail and therefore impermissibly creates a new classification. In making this argument,
25 the Plaintiffs insist the “full text” of Proposition 417 and the text of the Pamphlet are
26 inconsistent. Plaintiffs are wrong. The Pamphlet, which was mailed to every household in
27 Pinal County with a registered voter, includes the “full text” of Proposition 417 [pages 18-
28 19] as printed on each ballot, as well as a detailed description of the Transportation Plan

1 [pages 5-14] and the scope of the excise tax needed to pay for it [pages 14-15]. *See*
2 *generally* A.R.S. § 48-5314(C); Exhibit 2. This is the official information presented to the
3 voters informing them about the propositions, including an explanation of the 20-year Plan
4 and the manner in which it was going to be funded. And this is, of course, what the voters
5 passed into law on November 7, 2017. Plaintiffs’ assertion of voter confusion is
6 unsubstantiated and devoid of merit.

7 The “full text” of the measure and ballot question provides:

8 **PROPOSITION 417 (Relating to County Transportation Excise (Sales) Taxes)**

9 **Do you favor the levy of a transportation excise (sales) tax *including* at a rate equal to**
10 **one-half percent (0.5%) of the gross income from the business activity upon every**
11 **person engaging or continuing in the business of selling tangible personal property at**
12 **retail; provided that such rate shall become a variable or modified rate such that**
13 **when applied in any case when the gross income from the sale of a single item of**
14 **tangible personal property exceeds ten thousand dollars (\$10,000), the one-half**
15 **percent (0.5%) tax rate shall apply to the first ten thousand dollars (\$10,000), and**
16 **above ten thousand dollars (\$10,000), the measure of tax shall be a rate of zero**
17 **percent (0.0%), in Pinal County for twenty (20) years to provide funding for the**
18 **transportation elements contained in the Pinal Regional Transportation Plan?**

19 **Do you favor the levy of a transaction privilege (sales) tax for regional**
20 **transportation purposes, *including* at a variable or modified rate, in Pinal County?**

21 **YES _____**

22 **NO _____**

23 **(A “YES” vote has the effect of imposing a transaction privilege (sales) tax in**
24 **Pinal County, *including* at a variable or modified rate, for twenty (20) years to**
25 **provide funding for the transportation projects contained in the Regional**
26 **Transportation Plan.)**

27 **(A “NO” vote has the effect of rejecting the transaction privilege (sales) tax for**
28 **transportation purposes in Pinal County.)**

See Exhibit 2, at pp. 18-19 and Exhibit 3 (Emphasis added).

The plain text of Proposition 417 makes clear that the Tax applies to *all* transaction
privilege tax classifications as prescribed in A.R.S. § 42-6106(B), and not just retail.⁵ The
measure asked the voters if they favor a levy of “a transportation excise (sales) tax” to fund
the Transportation Plan. The Plan was set forth in Proposition 416, which asked the voters
to first approve the Plan and described its principal provisions including the estimated cost

⁵ This includes every transaction privilege tax classification specified in A.R.S. §§ 42-5010(A), -5352(A), and -5155 as referenced in A.R.S. § 42-6106(B).

1 of \$641 million dollars. See Exhibit 2, at 17-18.

2 After asking the voters if they favor the sales tax levy, the language further states
3 that the levy *includes* a variable/modified rate for retail sales. The word “includes” or
4 “including” is defined in A.R.S. § 1-215, as meaning “not limited to and is not a term of
5 exclusion.” This definition applies to all statutes and laws of this state. See Arizona
6 Legislative Bill Drafting Manual, at § 5.33 (2017-2018); see also *State v. Walker*, 185 Ariz.
7 228, 242 (App. 1995), *superseded on other grounds as recognized by State v. Ofstedahl*,
8 208 Ariz. 406 (App. 2004). Thus, the use of the word “including” informed the voters that
9 the tax would apply to *all* sales tax classifications with a variable/modified rate on retail
10 sales as permitted by A.R.S. § 42-6106(C) and described on pages 14-15 of the Pamphlet.

11 Moreover, the only specific requirement concerning the ballot language with respect
12 to the tax rate is set forth in A.R.S. § 42-6106(C), which requires that any *variable rate* be
13 specified “in the ballot proposition” and approved by the voters. There is no other
14 provision that requires any other aspect of the Tax to be described in the measure itself. To
15 the contrary, the ballot question need only inform voters that a “yes” or “no” vote will
16 indicate the voters’ approval or disapproval of “a transaction privilege (sales) tax for
17 regional transportation purposes”. A.R.S. § 48-5314(E)(3). This explains why the ballot
18 language references the variable rate on retail sales but leaves the description of the other
19 privilege tax classifications to the Pamphlet, in accordance with A.R.S. § 48-5314(C)(3).

20 Thus, contrary to the Plaintiffs’ allegations, the measure and ballot question did not
21 need to contain a complete recitation of the Tax. There is simply not enough room on the
22 ballot to do so. The same is true of the 20-year Transportation Plan approved by the voters
23 in Proposition 416. This authority is set forth in A.R.S. §§ 42-6106 and 48-5314. That is
24 why the voters are provided with the Pamphlet, which contains these details. All that is
25 required is that the measure provide a summary of the principal provisions, which was the
26 case for Propositions 416 and 417.

27 To the extent there is any uncertainty as to the interpretation of Proposition 417 (and
28 there is not), the court may look to the Pamphlet for guidance. See *Saban Rent-A Car LLC*

1 v. *Ariz. Dep't of Revenue*, ___ Ariz. ___, ___ n.5, 2018 WL 1279248 at *3 n.5 (Ariz. Ct.
2 App. March 13, 2018). Here, the Pamphlet explains the scope of the Tax and therefore
3 resolves any question regarding what the voters approved. *See generally Ariz. Legislative*
4 *Council v. Howe*, 192 Ariz. 378, 384 (1998); *Quality Education & Jobs Supporting I-16-*
5 *2012 v. Bennett*, 231 Ariz. 206, 207-08 (2013). When interpreting ballot language, the
6 court must determine whether it “can reasonably be regarded as an attempt to provide
7 necessary and appropriate information to the voting public.” *Id.* at 384. A summary of the
8 principal provisions of a measure is legally sufficient so long as it does not mislead or
9 confuse voters. *Kromko v. Superior Court*, 168 Ariz. 51, 59-60 (1991) (an initiative
10 petition title’s failure to describe every aspect of a proposed measure does not always
11 create the degree of fraud, confusion, and unfairness sufficient to invalidate the petition);
12 *Wilhelm v. Brewer*, 219 Ariz. 45, 48 (2008) (omission of reference to a provision in the 100
13 word summary describing “the principal provisions of the proposed measure” was “not
14 fraudulent and did not create confusion or mislead.”); *Hood v. State*, 24 Ariz. App. 457,
15 464 (1975)(“We do not believe that it is necessary to set forth the complete text of the
16 proposed amendment on the ballot.”).

17 Here, the Publicity Pamphlet provided voters with the necessary information
18 regarding the Transportation Plan and Tax. There was nothing misleading, false or
19 confusing about this language. The Pamphlet contained the specific details regarding the
20 scope of the Tax and was mailed to “each household containing a registered voter in Pinal
21 County”. *See Exhibit 2* at 14-15; A.R.S. § 48-5314(C). In particular, the Pamphlet
22 included a summary asking voters if they “favor the levy of a transportation excise (sales)
23 tax *including* at a rate equal to one-half percent (0.5%) of the gross income from business
24 activity upon every person engaging or continuing in the business of selling tangible
25 personal property at retail” *See id.* at 18. The description also specifies the variable
26 rate on retail sales, which is one-half percent on the first \$10,000 of gross income and zero
27 percent on gross income over \$10,000 as required by A.R.S. § 42-6106(C). By using the
28 word “including,” the Pamphlet instructed voters that the tax was intended to have an

1 extensive base, but that there was a modified/variable rate in the context of retail sales.

2 Alternatively, the Plaintiffs argue that the voters did not establish a “variable” rate
3 for retail sales as authorized by A.R.S. § 42-6106(C), but instead created a new retail
4 classification for sales under and over \$10,000. This claim is contradicted by the express
5 wording of A.R.S. § 42-6106(C). *State ex rel. DES v. Pandola*, 243 Ariz. 418, 419 (2018)
6 (the statute’s plain language provides the best indicator of the legislature’s intent).⁶ As
7 Plaintiffs note, A.R.S. § 42-6106(B)(1) provides that “[t]he tax shall be levied and
8 collected... [a]t a rate of not more than ten per cent of the transaction privilege tax rate
9 prescribed by [A.R.S. § 42-5010(A)] to *each person engaging or continuing in the county*
10 *in a business taxed under chapter 5, article 1 of [Title 42].*” (Emphasis added). Section
11 42-6106(C) allows the tax to be collected at a “modified” or “variable” rate so long as that
12 rate is “specified in the ballot proposition.”

13 The common use of the word “variable” means “able or apt to vary; subject to
14 variation or changes”. WEBSTER’S THIRD NEW INTERNATIONAL DICTIONARY,
15 UNABRIDGED (G. & C. MERRIAM CO. 1964), *available at* www.merriam-
16 webster.com; A.R.S. § 1-213 (words shall be construed according to the common and
17 approved use). The common use of the word “modified” means to make a “basic or
18 important change in”. *Id.* This is precisely what was done here. The rate on retail sales
19 changes depending on whether the gross income from a retail sale exceeds \$10,000, as
20 approved by the voters. As a result, because the Plaintiffs cannot show that the Tax created
21 a new classification or failed to create a variable rate as described by the statute, their
22 claims are not likely to succeed on the merits.

23 **3. The Tax Violates Neither the Equal Protection nor Special Law**
24 **Provisions of the Arizona Constitution.**

25 To sustain their final two claims, Plaintiffs must overcome the “strong presumption

26 ⁶ When the Arizona Legislature first enacted A.R.S. § 42-6106 (previously numbered
27 A.R.S. § 42-1483) in 1990, it specifically indicated its intent to permit specific areas in the
28 state (i.e. Pinal County) to address their “unique” transportation funding needs by “certain
unique strategies” and gave these areas the flexibility and discretion to do so by imposing a
variable or modified tax rate. 1990 Ariz. Sess. Law, Ch. 380, § 1 (Legislative intent) (2nd
Reg. Sess.).

1 of [constitutionality]” favoring the Tax. *State v. Tocco*, 156 Ariz. 116, 119 (1988). When
2 evaluating the constitutionality of a law, any doubt must be resolved in favor of upholding
3 the law. *Planned Parenthood v. Am. Ass’n of Pro-Life Obstetricians & Gynecologists*, 227
4 Ariz. 262, 268 (App. 2011) (“[U]nless a statute offends ‘the essence of a fundamental
5 right’ or involves a suspect classification, we presume that the legislature acts
6 constitutionally, and will uphold a statute unless it is clearly unconstitutional.”).
7 Furthermore, “[c]ourts generally afford substantial deference to legislative enactments.”
8 *Ariz. Minority Coalition for Fair Redistricting v. Ariz. Indep. Redistricting Comm’n*, 220
9 Ariz. 587, 595 (2009).

10 **a. Equal Protection Clause**

11 Because Proposition 417 does not impact a fundamental right or suspect class, it
12 “will be upheld if it has any conceivable rational basis to further a legitimate governmental
13 interest.” *Arizona Downs v. Arizona Horsemen’s Found.*, 130 Ariz. 550, 555 (1981). “In
14 determining whether a statute meets the rational basis standard, [courts] must first ascertain
15 whether the challenged legislation has a legitimate purpose and then determine if it is
16 reasonable to believe that the classification will promote that purpose.” *Big D Constr.*
17 *Corp. v. Court of Appeals*, 163 Ariz. 560, 566 (1990).

18 Rational basis review “is especially deferential in the context of classifications
19 made by complex tax laws.” *Nordlinger v. Hahn*, 505 U.S. 1, 11 (1992); *see also City of*
20 *New Orleans v. Dukes*, 427 U.S. 297, 303 (1976) (“When local economic regulation is
21 challenged . . . this Court consistently defers to legislative determinations as to the
22 desirability of particular statutory discriminations. . . . States are accorded wide latitude in
23 the regulation of their local economies under their police powers.”); *Allied Stores of Ohio,*
24 *Inc. v. Bowers*, 358 U.S. 522, 527 (1959) (holding that states, when adopting tax regimes,
25 are “not required to resort to close distinctions or to maintain a precise, scientific
26 uniformity with reference to composition, use or value.”).

27 Applying this standard, Arizona and other courts have upheld the constitutionality
28 of statutes and local laws providing for disparate tax treatment. *See e.g. Flagstaff Vending*

1 *Co. v. Flagstaff*, 118 Ariz. 556, 560 (1978) (upholding a statute that provided for disparate
2 tax treatment among different businesses because, among other reasons, “a government
3 may validly foster what it conceives to be a beneficent enterprise”); *see also Pacific Gas &*
4 *Electric Co. v. City of Oakland*, 103 Cal. App. 4th 364 (Cal. App. 2002) (finding rational
5 basis for a statute which taxed a utility company at a higher rate than grocers and
6 automobile dealers).⁷

7 Proposition 417 serves the legitimate governmental interest of raising tax revenues
8 to pay for the Regional Transportation Plan. The \$10,000 threshold on sales of tangible
9 personal property at retail furthers the Tax’s purpose in two main ways. First, the threshold
10 ensures that consumers will continue to purchase expensive items in Pinal County.
11 Specifically, if the threshold did not exist, consumers would likely go to neighboring
12 Maricopa and Pima counties to purchase expensive items, thereby decreasing the overall
13 tax revenue. Second, without the threshold, manufacturers and retailers of retail items sold
14 for \$10,000 or more would be more likely to leave Pinal County to avoid the tax, thereby
15 decreasing the overall tax revenue to the county.

16 In short, the threshold rectifies certain effects of the Tax felt by consumers, retailers,
17 and manufacturers of large ticket items. Sellers and consumers of small ticket items are
18 differently situated than those who specialize in large ticket items. *See State Comp. Fund*
19 *v. Symington*, 174 Ariz. 188, 194 (1993) (“One test for reasonableness of a classification is
20 whether there is a substantial difference between those within and those without the
21 class.”). For example, without the threshold, the tax would have a \$500 impact on a
22 \$100,000 piece of machinery. With the threshold in place, the piece of machinery would
23 only incur a \$50 tax—an amount not high enough to motivate consumers and retailers to
24 take their large ticket business outside Pinal County. For these reasons, the threshold bears

25 ⁷ The Pinal Defendants note that Proposition 417 largely mirrors the variable rate structure
26 authorized by and implemented by multiple Arizona cities and towns under the Model City
27 Tax Code. *See* Model City Tax Code § 460(d). The Director of the Arizona Department of
28 Revenue serves as an ex officio member of the Municipal Tax Code Commission, provides
support staff and meeting accommodations for the Commission, and maintains the official
copy of the Model City Tax Code. A.R.S. §§ 42-6051(2), -6052(A), (C), -6053. The
Department acknowledges that this variable rate structure is permitted by the Model City
Tax Code. *See* Department’s Answer, at ¶ 30.

1 a rational relationship to the legitimate purpose of maximizing tax revenues and reflects an
2 important policy decision made by the Pinal RTA members to ensure economic viability,
3 growth and the avoidance of existing businesses leaving the region for neighboring
4 counties.

5 **b. Special Law Clause**

6 To avoid running afoul of the Special Law provision of the Arizona Constitution,
7 (1) the law must have a rational relationship to a legitimate legislative objective, (2) the
8 classification the law makes must be legitimate, encompassing all members that are
9 similarly situated, and (3) the classification must be elastic, allowing other individuals or
10 entities to come within and move out of the class. *Gallardo v. State*, 236 Ariz. 84, 88
11 (2014) (quoting *Republic Inv. Fund I v. Town of Surprise*, 166 Ariz. 143, 149 (1990)).

12 **i. Rational Relationship & Inclusiveness**

13 As noted above, the threshold bears a rational relationship to a legitimate purpose of
14 raising tax revenues and Proposition 417 therefore survives rational basis scrutiny. The
15 classification threshold is also legitimate and encompasses all members of the relevant
16 class and is not over or under inclusive. *Id.* at 89; *see also Republic Inv.*, 166 Ariz. at 150
17 (“The statute must apply equally to all in a similar situation coming within its scope.”).
18 The threshold is sufficiently inclusive because it applies to any and all retail sales and does
19 not make any specific reference or exemption for certain goods or industries. As described
20 above, the threshold was instituted to ameliorate the negative effects of an increased tax on
21 certain items. Therefore, the threshold is sufficiently inclusive as it applies equally to all
22 similarly situated consumers, retailers, and manufacturers.

23 **ii. Elasticity**

24 Lastly, the test requires that “the classification must be elastic, or open, not only to
25 admit entry of additional persons, places, or things attaining the requisite characteristics,
26 but also to enable others to exit the statute’s coverage when they no longer have those
27 characteristics.” *Republic Inv.*, 166 Ariz. at 150 (citations omitted). “A statute worded so
28 as to admit entry and exit from the class implies that the class formation was separate from

1 consideration of particular persons, places, or things and, thus, not intended as special or
2 local in operation.” *Id.* at 150-151.

3 The threshold applies to the first \$10,000 of all retail transactions. To fall within the
4 threshold, the only condition is the price of the specific good sold. Accordingly,
5 consumers, retailers, and manufacturers are free and able to move in and out of the
6 threshold depending on the item being sold. And, businesses may simultaneously be inside
7 and outside of the threshold at one time, as many companies sell different items for less
8 and more than \$10,000. As consumers and retailers can always choose to buy/sell items
9 falling above and below the \$10,000 threshold and thus exit/enter the classification on a
10 whim, the classification is sufficiently elastic.

11 As a result of the threshold’s rational relationship to raising tax revenues, its global
12 application to all consumers, retailers, and manufacturers, and its ability to admit entry and
13 exit from the class, it survives scrutiny under the Special Law Clause.

14 **B. Any Injury that Plaintiffs Will Suffer is Monetary and Therefore not**
15 **Irreparable as a Matter of Law.**

16 This case centers on the imposition and collection of a tax, and all potential injuries
17 are therefore monetary in nature. For this reason alone, the Plaintiffs cannot satisfy the
18 third required element for obtaining a preliminary injunction. *See Fin. Assocs., Inc. v. Hub*
19 *Properties, Inc.*, 143 Ariz. 543, 546 (App. 1984) (upholding denial of a preliminary
20 injunction because “monetary damages would suffice” to compensate the plaintiff if
21 successful). Additionally, the Pinal Defendants have agreed to hold all money collected
22 pursuant to Proposition 417 in escrow pending the resolution of this and a related case.
23 Accordingly, not only *can* the Plaintiffs be made whole by receiving a refund plus interest,
24 but the Pinal Defendants have taken the necessary steps to ensure that such funds are
25 available if Plaintiffs prevail.

26 **C. Enjoining a Voter-Approved Law is Highly Disfavored and Not Supported**
27 **by Public Policy.**

28 Arizona law prohibits an injunction from being granted “to prevent enforcement of a
public statute by officers of the law for the public benefit.” A.R.S. § 12-1802(4). The

1 measures passed by the voters through Propositions 416 and 417 qualify as a “public
2 statute” for purposes of A.R.S. § 12-1802(4). *See Church of Isaiah 58 Project of Arizona,*
3 *Inc. v. La Paz County*, 233 Ariz. 460, 464 (App. 2013) (referring to A.R.S. § 12-1802(4)
4 when discussing injunction of tax law). The court has long recognized the “well-
5 established policy of this state to prevent the validity of a tax from being tested by
6 injunctive means.” *State ex rel. Lane v. Superior Court*, 72 Ariz. 388, 391 (1951). This
7 policy is “based on the realization that to so permit injunction would be, at least
8 temporarily, to emasculate all tax measures.” *Id.* The only exception is where “the
9 challenged taxes have been levied without semblance of authority ‘and resulting injury
10 cannot be adequately provided by proceedings at law.’” *Church of Isaiah*, 233 Ariz. at
11 464-65 (quotation omitted).

12 In this case, the Tax was approved by a majority of the qualified voters in Pinal
13 County. The law was enacted pursuant to statute and the procedures by which it was
14 approved complied with the applicable law. Furthermore, the final decision on whether to
15 enact the tax was resolved by the voters in Pinal County. The County electorate had the
16 authority to enact the Tax, and this Court should not enjoin an act of the people absent a
17 compelling reason. And because the Plaintiffs can apply for a refund of any taxes they
18 believe may have been inappropriately levied, their injuries can be remedied by law.

19 Finally, every month that the tax is enjoined impairs the ability of the RTA to issue
20 bonds to fund the Plan and could affect the bond ratings. *See A.R.S. §§ 48-5341 et seq.*
21 Without bonds, a project of this magnitude could not be undertaken as it would be
22 infeasible to extend construction over twenty years. For these reasons, public policy
23 strongly disfavors an injunction in this case.

24 CONCLUSION

25 For the reasons above, the Plaintiffs have failed to satisfy the required elements for
26 a preliminary injunction and the Motion should be denied.

27
28

1 DATED this 19th day of March, 2018.

2 BALLARD SPAHR LLP

3 By: /s/ Joseph A. Kanefield
4 Joseph A. Kanefield
5 Brian Schulman
6 Chase Bales
7 1 East Washington Street, Suite 2300
8 Phoenix, AZ 85004-2555
9 *Attorneys for Defendants Pinal County and*
10 *Pinal Regional Transportation Authority*

11 OFFICE OF THE PINAL COUNTY
12 ATTORNEY

13 By: /s/ Joseph A. Kanefield (w/permission)
14 Chris Keller
15 Chief Civil Deputy
16 P.O. Box 887
17 Florence, AZ 85132
18 *Attorney for Pinal County*

19 SIMS MURRAY, LTD.

20 By: /s/ Joseph A. Kanefield (w/permission)
21 William J. Sims III
22 3101 N. Central Avenue, Suite 870
23 Phoenix AZ 85012
24 *Attorney for Pinal Regional Transportation*
25 *Authority*

26 E-filed this 19th day of March, 2018
27 and copy mailed to:

28 Timothy Sandefur, Esq.
Matthew Miller, Esq.
Sharf-Norton Center for Constitutional Litigation
At the GOLDWATER INSTITUTE
500 E. Coronado Rd.
Phoenix, AZ 85004
Attorneys for Plaintiffs

Scot G. Teasdale
Jerry A. Fries
Office of the Arizona Attorney General
1275 W. Washington
Phoenix, Arizona 85007
Attorneys for Arizona Department of Revenue

/s/ Lisa Black

EXHIBIT 1

**RESOLUTION NO. 2017-01
PINAL REGIONAL TRANSPORTATION AUTHORITY**

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PINAL COUNTY (PINAL) REGIONAL TRANSPORTATION AUTHORITY ADOPTING A TWENTY-YEAR COMPREHENSIVE MULTIMODAL REGIONAL TRANSPORTATION PLAN AND A SCHEDULE INDICATING THE DATES THAT CONSTRUCTION WILL BEGIN FOR PROJECTS CONTAINED IN THE PLAN; AND REQUESTING THAT WITHIN SIX MONTHS THE PINAL COUNTY BOARD OF SUPERVISORS CALL AN ELECTION OF THE QUALIFIED ELECTORS AT A COUNTYWIDE ELECTION ON THE PLAN AND THE ISSUE OF LEVYING A TRANSPORTATION EXCISE TAX, PURSUANT TO A.R.S. 42-6106, NEEDED TO FUND THE PLAN.

WHEREAS, the Pinal Regional Transportation Authority (the "Pinal RTA") is an Arizona special taxing district, duly formed and existing, pursuant to A.R.S. 48-5302, et seq., for the purposes of coordinating multi-jurisdictional cooperation in transportation planning, improvements and fund-raising as a municipal corporation through taxation and bonding, with the public's input and voter approval; and

WHEREAS, the membership of the Pinal RTA at the adoption of this resolution consists of the municipalities of Apache Junction, Casa Grande, Coolidge, Eloy, Florence, Kearny, Mammoth, Maricopa, Superior and Queen Creek, Pinal County, the Ak-Chin Indian Community, the Gila River Indian Community; and

WHEREAS, the government of the Pinal RTA is vested in its Board of Directors (the "Board") which is composed of the membership of Apache Junction, Casa Grande, Coolidge, Eloy, Florence, Kearny, Mammoth, Maricopa, Superior and Queen Creek, Pinal County, the Ak-Chin Indian Community, the Gila River Indian Community"); and

WHEREAS, Pinal County is a body politic and corporate of the State of Arizona, and has a comprehensive voting system, equipment and certified elections officials; and

WHEREAS, pursuant to A.R.S. 48-5309 (A), the Pinal RTA has the responsibility of preparing a twenty-year, comprehensive, multimodal regional transportation plan (the "Plan") that is primarily funded by a transportation excise tax at a variable or modified rate, described in A.R.S. 42-6106 (the "Tax"), subject to the approval of the qualified electors of the County; and

WHEREAS, the Pinal RTA has been working diligently to identify regional transportation corridors, and regional transportation problems, needs and goals; and

WHEREAS, the Pinal RTA has examined regional multimodal transportation operations and improvements, including public transportation needs and goals; and

WHEREAS, pursuant to A.R.S. 48-5304 (11), upon passage of the Plan and Tax, the Pinal RTA shall appoint an Advisory Committee composed of regional representatives and technical experts, and a Citizen's Oversight Committee comprised of other citizen volunteers to assist the Pinal RTA in developing all elements of the Plan; and

WHEREAS, pursuant to A.R.S. 48-5304 (10), the Pinal RTA staff developed a community outreach program to provide numerous opportunities for involvement in all aspects of the planning process by all Pinal County residents and other interested parties; and

WHEREAS, the Board hereby finds that the Plan, including the schedule indicating the dates that construction will begin for projects within the Plan, are in the best interests of the residents of Pinal County and its stakeholders.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Pinal RTA that the Plan is hereby approved and adopted in the form presented to the Board at this meeting.

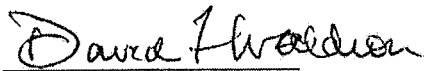
BE IT FURTHER RESOLVED that the Pinal RTA requests that Pinal County schedule and conduct a countywide special election, to be held on November 7, 2017 (the "Election"), pursuant to A.R.S. 16-204 (B) (2), 48-5304 (2) (a) & (b) and 48-5314, on the Plan and on the issue of levying a transportation excise tax at a rate equal to one-half percent (0.005%) of the gross income from the business activity upon every person engaging or continuing in the business of selling tangible personal property at retail; provided that such rate shall become a variable or modified rate such that when applied in any case when the gross income from the sale of a single item of tangible personal property exceeds ten thousand dollars (\$10,000), the one-half percent (0.005%) tax rate shall apply to the first ten thousand dollars (\$10,000), and above ten thousand dollars (\$10,000), the measure of tax shall be a rate of zero percent (0%), pursuant to 42-6106, needed to fund the Plan.

BE IT FURTHER RESOLVED that the Pinal RTA will provide to Pinal County's Board of Supervisors all information necessary for the election ballot and related materials, including without limitation; a description of each element of the Plan, a separate percentage share and dollar share of the Tax revenues allocated to each element and a map of proposed routes and transportation corridors.

BE IT FURTHER RESOLVED that the Executive Director of the Pinal RTA will promptly provide a certified copy of this Resolution to Pinal County's Board of Supervisors.

BE IT FURTHER RESOLVED that the Executive Director of the Pinal RTA is hereby authorized and directed to take all steps necessary and proper to cooperate with Pinal County to facilitate the Election, including the negotiation, for subsequent Board action, of appropriate agreements with Pinal County and the Pinal County Recorder, for the conduct of the Election.

PASSED AND ADOPTED by the Board of Directors of the Pinal Regional Transportation Authority this 5th day of June, 2017.



Pinal Regional Transportation Authority
Board Chair

Certification:

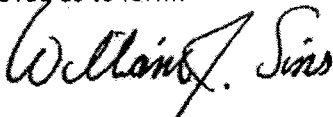
Andrea Robles, the Interim Executive Director of the Pinal RTA, hereby certifies and attests that she has access to the official records of the Board of the Pinal RTA, and that the foregoing Resolution was duly adopted by the Board of the Pinal RTA on June 5th, 2017, at a duly noticed and public meeting, and that this Resolution has not been altered or amended and remains in full force and effect on the date stated below.



Interim Executive Director

Date: 06/05/17

Approved as to form:



Pinal Regional Transportation Authority
Attorney

EXHIBIT 2

**PUBLICITY PAMPHLET AND SAMPLE BALLOT
SPECIAL ELECTION
NOVEMBER 7, 2017**

**PINAL COUNTY REGIONAL TRANSPORTATION PLAN
PROPOSITIONS 416 AND 417**



Message to Pinal County Voters

The purpose of this publicity pamphlet is to provide you with information regarding the Pinal County Regional Transportation Authority ballot measures that will appear on the November 7, 2017 Special Election ballot. The information within this pamphlet describes the effects of a “YES” and “NO” vote for the ballot measures. This pamphlet is provided to assist you in being prepared to exercise your right to vote in the November 7, 2017 Special Election. I urge you to carefully read and consider the information provided.

This publicity pamphlet also provides general information regarding voting in Pinal County. In compliance with the Federal Voting Rights Act, this publicity pamphlet has been prepared in both English and Spanish.

Sincerely,

Michele L. Forney
Pinal County Elections Director
P.O. Box 1592
Florence, AZ 85132
(520) 866-7550
<http://www.pinalcountyz.gov/elections/Pages/home.aspx>

Important Voting Information

The Pinal Regional Transportation Authority will conduct an ALL-MAIL BALLOT Special Election to be held on November 7, 2017. **No polling places will be provided for this election.**

WHO CAN VOTE: In order to vote in any election, you must be eighteen years of age or older, live within the county, and be registered to vote at least 29 days prior to an election (Arizona Revised Statutes 16-121, as amended). You may register to vote by contacting the Pinal County Recorder’s Office for a Voter Registration form or register online at the EZ Voter Registration page: <https://servicearizona.com/webapp/evoter> to complete a form electronically. Registration forms are also available at all three of the Pinal County Recorder’s Office locations:

Florence Office
31 N. Pinal Street
Building E
Florence, AZ 85132

Apache Junction
575 N. Idaho Rd.
Suite #800
Apache Junction, AZ 85119

Casa Grande
820 E. Cottonwood Ln
Suite 4 A-2
Casa Grande, AZ 85122

IN ORDER TO BE VALID AND COUNTED, THE BALLOT AND AFFIDAVIT MUST BE DELIVERED TO THE OFFICE OF THE COUNTY RECORDER (SEE LOCATIONS FOR COUNTY RECORDER’S OFFICE ABOVE AND ADDITIONAL BALLOT AND AFFIDAVIT RETURN LOCATIONS BELOW) OR OTHER OFFICER IN CHARGE OF ELECTIONS NO LATER THAN 7:00 P.M. ON ELECTION DAY, NOVEMBER 7, 2017.

VOTER REGISTRATION CLOSES: October 10, 2017.

WHEN WILL BALLOTS BE MAILED: The Pinal County Recorder's Office will send a ballot to each registered voter approximately 3 weeks prior to election day, by first class mail.

WHERE TO RETURN BALLOT: Voters may return voted ballots to Pinal County via U.S. mail, or by dropping it off at the Pinal County Recorder's Office locations listed above from October 11, 2017, to November 7, 2017, or at the following locations on November 1, 2, 3, 6, and 7, 2017:

Saddlebrooke Sherriff Substation
63701 E. Saddlebrooke Blvd. Ste. C, 85739

Pinal County Elections Warehouse
188 Main Street, Coolidge, AZ 85128

San Tan Valley Sherriff Substation
40815 N. Ironwood Dr. #101, 85143

Maricopa City Hall
39700 W. Civic Center Plaza,
Maricopa, AZ 85138

DEADLINE TO RETURN BALLOT: Returned ballots **MUST** be received by the Pinal County Recorder's Office (see the Pinal County Recorder's office locations and other ballot return locations listed above) by 7:00 p.m. on election day (November 7, 2017).

WHERE TO GET A REPLACEMENT BALLOT IF NEEDED: If voters misplace their ballot, do not receive a ballot, or spoil their ballot in any way, voters may call (520) 509-3555, email voter.voter@pinalcountyaz.gov or go to any of the Pinal County Recorder's Office locations listed above during regular business hours. The last date to request a replacement ballot by mail is October 27, 2017. The following ballot replacement locations are available on election day from 7:00 a.m. to 7:00 p.m.:

Pinal County Recorder's Office locations listed
above

Avra Valley Fire Station #194
21021 E. Homestead, Red Rock, AZ 85145

Ray Unified School District Office
701 N. Highway 177, Kearny, AZ 85137

Stanfield District Office
515 S. Stanfield Road, Stanfield, AZ 85172

Maricopa City Hall
39700 W. Civic Center Plaza,
Maricopa, AZ 85138

IF YOU ARE NOT AT HOME DURING THE ELECTION: If voters know that they will be out of town during the election season, they may notify the Pinal County Recorder's Office in writing that they wish their mail ballot to be sent to a different address. Voting materials will not be automatically forwarded by the USPS to a different address from that listed on your voter registration.

CHANGE OF ADDRESS: It is important for the Pinal County Recorder’s Office to have your **CURRENT** information on file. If you change your name or your residential address within Pinal County, you must re-register to vote at least 29 days prior to the election.

Voting Instructions

Please read these instructions and review your ballot completely **BEFORE** you begin to vote.

Any unnecessary marks or erasures may cause your ballot to be misread or rejected. If you spoil or deface your ballot, or it was damaged in any way, you may contact the County Recorder’s office at (520) 509-3555 or voter.voter@pinalcountyz.gov and receive instructions on how to obtain a replacement ballot.

1. Choose your candidate(s) or ballot issue(s).
2. Mark the oval in front of the candidate or issue by completely filling in the oval with a **BLACK OR BLUE PEN** on the ballot.

EXAMPLES FOR MARKING THE BALLOT

CORRECT



WRONG



WRONG



3. Should you spoil your ballot, you may contact the Pinal County Recorder’s Office at (520) 509-3555 or voter.voter@pinalcountyz.gov.
4. When you have completed voting your ballot, you may insert the ballot into the Ballot Affidavit envelope and sign your name in the space provided on the Ballot Affidavit Envelope. Your ballot will not be counted unless you provide your signature, or, if you cannot sign, have the person assisting you fill in their name (see requirements on affidavit envelope). Fold & seal the Ballot Affidavit envelope according to the instructions on the envelope.

**PUBLICITY PAMPHLET
SPECIAL ELECTION - NOVEMBER 7, 2017
PINAL COUNTY, ARIZONA**

**PROPOSITIONS 416 AND 417
PINAL REGIONAL TRANSPORTATION PLAN**

INTRODUCTION

The proposed Regional Transportation Plan for Pinal County (the “Plan”), adopted by the Pinal Regional Transportation Authority (the “Pinal RTA”) on June 5, 2017, sets forth a comprehensive, multi-modal plan which includes a list of key roadway and public transportation projects to be developed over the 20-year period between 2018 and 2037. The Plan has been developed as a solution to meet the transportation needs of a rapidly growing region, and seeks to meet the ongoing mobility needs of Pinal County residents. The Plan has been prepared to carry forward multimodal projects to the voters of Pinal County, who are being asked to consider approval of the Plan, along with the passage of a transportation excise tax (the “Transportation Excise Tax”) at the November 7, 2017 Special Election. **Approval of both the Plan and the Transportation Excise Tax is necessary for implementing the Plan.** A successful vote of the Plan and the Transportation Excise Tax will provide a projected \$640,000,000 in transportation funding over the next 20 years to establish a transportation network within Pinal County that should enhance countywide mobility, and effectively transport a growing number of people and goods at a local and regional level.

THE PINAL RTA

On August 5, 2015, the Pinal County Board of Supervisors formed the Pinal RTA pursuant to Arizona Revised Statutes (“A.R.S.”) Title 48, Chapter 30, Article 1 (the “Act”). Under the Act, the Pinal RTA is a public, political, tax levying public improvement and taxing subdivision of the State of Arizona (the “State”). The Pinal RTA Board of Directors (the “Pinal RTA Board”) consists of one representative from each member government within Pinal County. The Pinal RTA was established to provide funding, and to focus on creating a balanced regional transportation system for the residents of Pinal County. The Plan is intended to provide a mechanism for Pinal County, its cities, towns, and tribal communities to collaborate in developing a countywide 20-year regional transportation plan.

NEED FOR THE REGIONAL TRANSPORTATION PLAN

Between 1990 and 2014, the population of Pinal County has increased from 116,867 to approximately 396,237 people, which represents an increase of 239%. With this growth and since the economic downturn of 2008, the municipalities of Apache Junction, Casa Grande, Coolidge, Eloy, Florence, Maricopa, and the unincorporated community of San Tan Valley have experienced significant increases in economic development activities and new housing construction which have collectively brought more people into Pinal County. Such a rapid level

of growth has also brought transportation concerns such as congestion and safety, and the need for quality transportation routes to efficiently move people and goods. These significant levels of growth are anticipated to continue into the future, and the residents of Pinal County are faced with continuing transportation challenges. There are inadequate connections from I-10 to local routes and businesses, and there is a need for additional roadway connectivity to Metropolitan Phoenix. Pinal County's existing north-south and east-west roadways need to be improved, and in many cases, lack sufficient capacity. Also, there has been a significant increase in fatal and serious traffic crashes due to the overall rise in vehicular travel. At present, Federal and State funding is very limited and unable to accommodate needed roadway construction throughout Pinal County, and Pinal County's municipalities are also lacking sufficient funding for roadway improvements.

Projections produced by the State indicate that Pinal County will continue to see significant increases in population over the next several decades. Population projections over the next 20 years indicate that Pinal County will continue to grow to a level between 750,000 and 913,000 people.

Throughout the process of developing the Plan, the Pinal RTA reached out to each of the member communities, elected officials and residents of Pinal County. Previous plans that identified project needs, project scenarios and priorities were shared with member governments, and stakeholders. The public information and outreach process included an array of public meetings, presentations before City and Town Councils, and presentations to community boards and committees. Extensive outreach was also provided through meetings and discussions with City and Town managers and staff members. The Pinal RTA also conducted a series of community open houses at strategic locations throughout Pinal County in an effort to solicit public input and comments.

Subject to available or willing citizen volunteers unincorporated areas such as but not limited to Arizona City, Saddlebrooke, Oracle, Gold Canyon and San Tan may have representatives on the Citizen's Oversight Committee.

A website was developed at www.cagaz.org/rta.html to provide ongoing updates and to distribute information for public review. Important public meeting dates, the most current project lists and maps, and presentations and reports for review were provided through such website. The Pinal RTA also generated public press releases, participated in media interviews, regularly engaged with members of the public, and informed the Pinal County Board of Supervisors on the overall process.

20-YEAR REGIONAL TRANSPORTATION PLAN ELEMENTS TO BE FINANCED WITH THE TRANSPORTATION EXCISE TAX

There are three elements of the Plan: the Roadway Element, the Public Transportation Element and the Local Projects and Administrative Costs Element.

Roadway Element

- A 36-mile North-South Parkway Corridor between the US 60 in Apache Junction, and the Kortsen-Kleck roadway alignment in the City of Coolidge.
- A 4 mile East-West Parkway near San Tan Valley that connects State Route 24 at Ironwood Drive to the future alignment of the North-South Parkway Corridor.
- The development of 164 new Parkway lane miles throughout Pinal County.
- The construction of a Traffic Interchange at Interstate 10 and Kortsen Road.
- Approximately 50 miles of regional roadway improvements for connectivity and economic development.
- The addition of 100 new travel lane miles throughout the Pinal Region for arterial and local roadways.
- The preservation of right of way for a 31-mile West Pinal Freeway corridor between the Pinal-Maricopa County line and Interstate 8, for the construction of a future High-Capacity Corridor.
- The preservation of the remaining 15-mile segment of needed right of way for the construction of the North-South Parkway Corridor between the City of Coolidge and Interstate 10.
- Needed access and capacity to the Region's emerging job centers.

These improvements represent \$591,200,000 or approximately 92.5% of the Pinal RTA funding.

Public Transportation Element

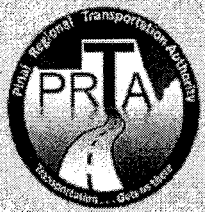
- The construction of Park and Ride facilities located throughout Pinal County.
- The provision of annual funding for Dial-a-Ride services to assist people with disabilities, seniors, and members of the general public; and the provision of annual operational funding for existing transit systems.

These improvements represent \$20,000,000 or approximately 3% of the Pinal RTA funding.

Local Projects and Administrative Costs Element

- The preservation of annual project funding for less populated municipalities in the Region, to be used for local road projects.
- The payment of administrative costs with respect to administering the Pinal Regional Transportation Plan.

These improvements represent \$30,000,000 or approximately 4.5% of the Pinal RTA funding.

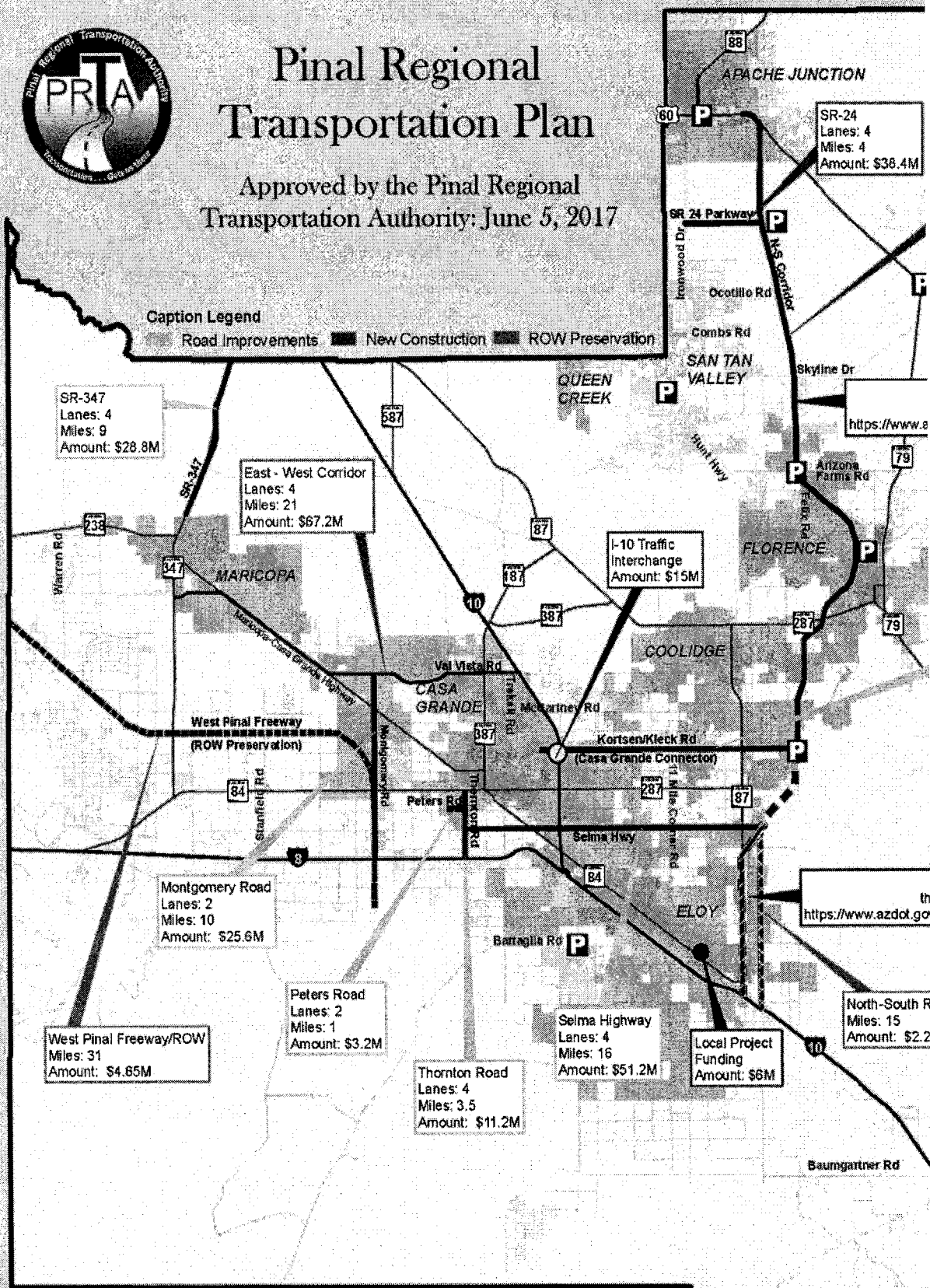


Pinal Regional Transportation Plan

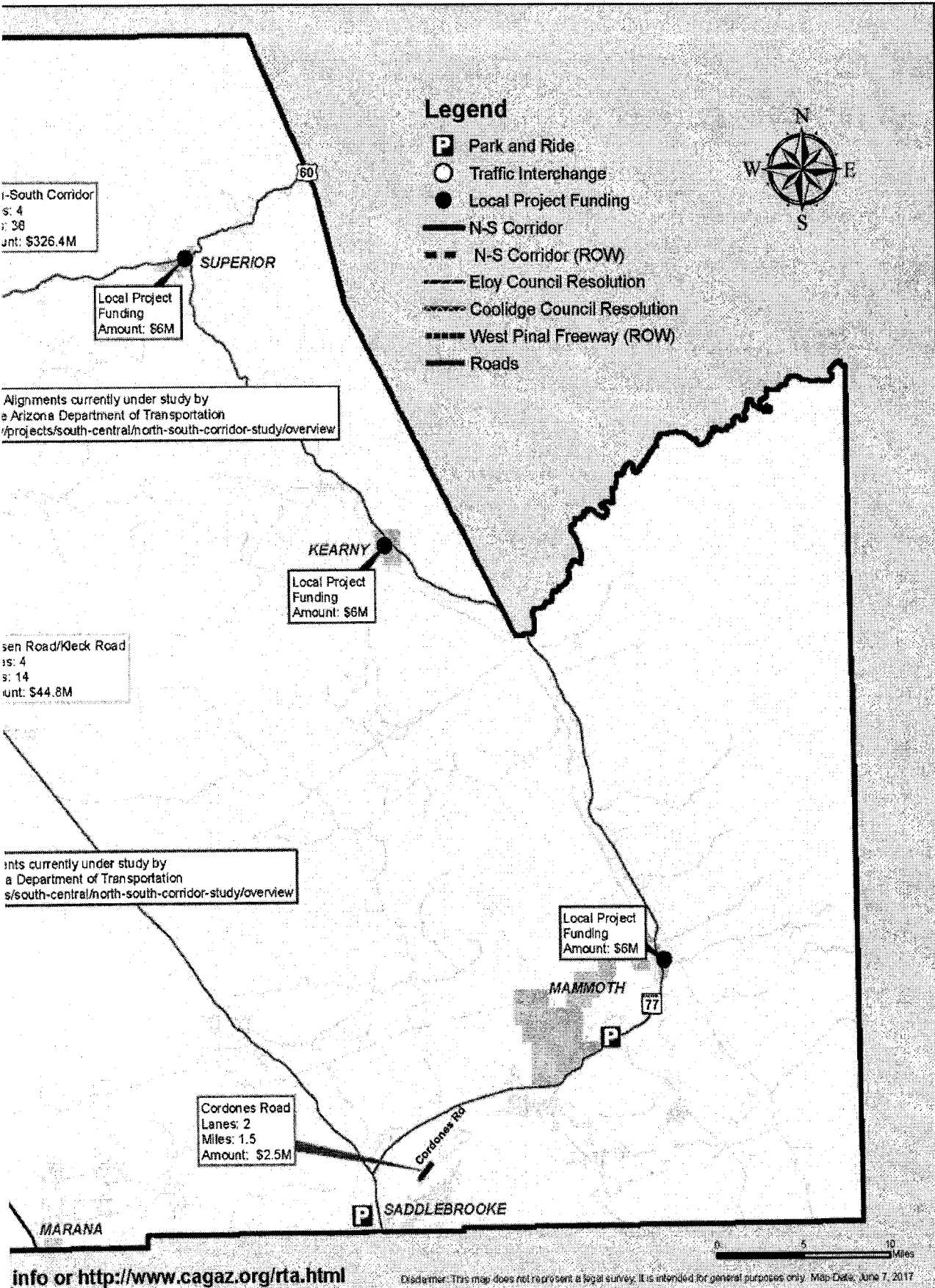
Approved by the Pinal Regional Transportation Authority: June 5, 2017

Caption Legend

Road Improvements
 New Construction
 ROW Preservation



For additional information please visit <http://bit.ly/pinalcountyP>



info or <http://www.cagaz.org/rta.html>

Disclaimer: This map does not represent a legal survey. It is intended for general purposes only. Map Date: June 7, 2017

REGIONAL TRANSPORTATION PLAN PROJECTS

As displayed on the map above, the Plan includes the following projects. The Table below indicates when each project is scheduled for commencement.

Roadway Element

State Route 24 Parkway -- This project involves the new construction of a four-mile, east-west, limited access four-lane parkway facility with a median between State Route 24 at Ironwood Road to the West, and the future alignment of the North-South Corridor to the East. The project scope involves the purchase of land to establish a 300-foot wide right-of-way corridor, to include design and construction. The estimated cost of this project is approximately \$38.4 million of the Pinal RTA funding (approximately 6.0% of the Pinal RTA funding).

North-South Corridor -- This project involves the new construction of a 36 mile, north-south, limited access four lane principal facility between U.S. Highway 60 in the City of Apache Junction to the north, to Kortsen/Kleck Road located to the south, in the City of Coolidge. The project scope involves the purchase of land to establish a 300 foot right of way corridor, to include design and construction. The estimated cost of this project is approximately \$298.65 million of the Pinal RTA funding (approximately 46.6% of the Pinal RTA funding). It is expected that Pinal County will contribute \$30 million in additional funding to this project.

North-South Right of Way Preservation -- Right of way will be acquired as part of the Plan to allow for the preservation of future high capacity transportation corridors. Right of way will be preserved for the remainder of the North-South Parkway Corridor from the Casa Grande Connector (Kortsen/Kleck roadway alignment) to the North, and Interstate 10 to the South. The estimated cost of this project is approximately \$2.25 million of the Pinal RTA funding (approximately 0.3% of the Pinal RTA funding).

West Pinal Freeway/ROW Preservation -- Right of way will be preserved for the West Pinal Freeway corridor, from the Pinal-Maricopa County line to the West, and Interstate 8 to the South. The estimated cost of this project is approximately \$4.65 million of the Pinal RTA funding (approximately 0.7% of the Pinal RTA funding).

State Route 347 -- This project calls for the addition of two lanes along State Route 347 between the Pinal-Maricopa County line to the North, and the municipal boundary of the City of Maricopa to the south. This represents a linear distance of approximately nine miles. The new construction of a north traveling lane and a south traveling lane along State Route 347 represents a total of 18 additional lane miles of construction. The project scope involves design and construction. The estimated cost of this project is approximately \$28.8 million of the Pinal RTA funding (approximately 4.5% of the Pinal RTA funding). If the allocated funds are not able to be used for this project, such funds will be designated for the East-West Corridor and Parking Lot Projects.

Kortsen/Kleck Road -- The Kortsen/Kleck Road Alignment is also referred to as the “Casa Grande Connector.” This project calls for the widening of this facility from two lanes to four

lanes from Henness Road to the West, located in the City of Casa Grande, to the future alignment of the North-South Corridor Parkway to the East, located in the City of Coolidge. The widening of the Casa Grande Connector will involve a 14 mile corridor, and represents a total of 28 additional lane miles of roadway construction. The estimated cost of this project is approximately \$44.8 million (approximately 7.0% of the Pinal RTA funding).

I-10 Traffic Interchange -- This project allows for the purchase of right of way, and the design and construction of the Kleck Road Traffic Interchange at Interstate 10, in the City of Casa Grande. This particular project involves the construction of a bridge across Interstate 10, as well as on and off-ramps to Kleck and Kortsen Roads. This project will allow for the continuation of a crucial east-west corridor in central Pinal County. The estimated cost of this project is approximately \$15.0 million of the Pinal RTA funding (approximately 2.3% of the Pinal RTA funding).

Selma Highway -- The Selma Highway project calls for improvements to an existing two-lane roadway from Thornton Road to the West, located in the City of Casa Grande, to the future North-South Corridor alignment to the East, located near the City of Coolidge. The project scope involves design and construction, and the purchase of right of way for various segments of the corridor. It also includes approximately four miles of new construction over graded non-paved roadway segments, and a crossing over a drainage canal and railroad tracks at State Route 84. The estimated cost of this project is approximately \$51.2 million of the Pinal RTA funding, (approximately 8.0% of the Pinal RTA funding)

Thornton Road -- This project involves the widening of Thornton Road from two lanes to four lanes from State Route 84 to the North, to Interstate 8 to the south. The widening of Thornton Road will involve a 3.5 mile linear corridor, and represents a total of seven additional lane miles of roadway construction. The project scope involves the purchase of necessary right of way, design and construction. The estimated cost of this project is approximately \$11.2 million of the Pinal RTA funding (approximately 1.7% of the Pinal RTA funding).

East-West Corridor -- This project involves construction of a 21 mile corridor of new and existing roadways beginning at State Route 347 in the City of Maricopa and extending east through northern Casa Grande to the I-10. The estimated cost of this project is approximately \$67.2 million of the Pinal RTA funding (approximately 10.5% of the Pinal RTA funding). If the allocated funds are not able to be used for this project, such funds will be designated for the State Route 347 and Parking Lot Projects.

Montgomery Road -- This project involves improvements to the Montgomery Road Corridor from the East-West Corridor to the North, located in the City of Casa Grande, to Interstate 8 to the South. The project corridor is ten miles in length, and will call for the construction of approximately four miles of new roadway. The intent is to develop a connective, north-south, two-lane roadway facility that is fully improved. The project scope involves the purchase of necessary right of way, design and construction. The estimated cost of this project is approximately \$25.6 million of the Pinal RTA funding (approximately 4.0% of the Pinal RTA funding).

Cordones Road -- This project involves construction of a new road, located in the southern Pinal County community of Saddlebrooke, and is a 1.5 miles long, north-south, two lane minor arterial roadway facility. The project scope includes the purchase of necessary right of way, design and construction. The estimated cost of this project is approximately \$2.5 million of the Pinal RTA funding (approximately 0.3% of the Pinal RTA funding).

Peters Road -- Peters Road represents another important “regional” economic development project in a future high job growth area, and involves widening the roadway from two lanes to four lanes from Burris Road to the West, to Thornton Road to the East, located in the City of Casa Grande. The widening of Peters Road will involve a one mile linear corridor, and represents a total of two miles of additional lanes of roadway construction. The project scope involves the purchase of necessary right of way, design and construction. The estimated cost of this project is approximately \$3.2 million of the Pinal RTA funding (approximately 0.5% of the Pinal RTA funding).

Parking Lot Projects -- New construction of a three-mile north-south principal arterial roadway from State Route 87 to Kortsen/Kleck Road and a 12-mile north-south principal arterial roadway from Kortsen/Kleck Road to Interstate 10. Road improvements to Burris Road, of 1.5 miles from State Route 84 to Alamo Road. Road improvements and new construction to: Eleven Mile Corner Road for a 12-mile north-south principal arterial roadway from State Route 87 to Interstate 10; Selma Highway for a 5-mile east-west principal arterial roadway from Thornton Road to Montgomery Road; Trekell Road for a 3 mile north-south principal arterial roadway from Interstate 8 to Shedd Road; Skyline Road for a 4.5-mile east-west principal arterial roadway from Gantzel Road to North-South Corridor; and Florence-Kelvin Highway from State Route 79 to State Route 177 an east-west principal arterial roadway. Construction of two traffic interchanges on Interstate 10 at Val Vista Road and Selma Highway. Funding for these projects will be based on monies available if the Transportation Excise Tax produces greater revenues than projected or if monies from the Pinal RTA funding cannot be allocated to the other projects described in the Plan, subject to approval from the Pinal RTA Board and compliance with applicable law.

Public Transportation Element

Public Transportation Projects -- The Public Transportation Element of the Pinal RTA sets aside a \$20,000,000 line item (approximately 3.0% of the Pinal RTA funding) over a 20-year period for the construction of Park and Ride lots, and the provision of funding for countywide Dial-a-Ride services and transit operations.

Local Projects and Administrative Costs Element

Local Roadway Funding -- The intent of the Plan is to forward to voters an equitably balanced transportation plan that is responsive to future growth, and meets the regional needs of Pinal County. However, in creating this Plan, it is acknowledged that not all of the communities within Pinal County directly benefit from proposed project development. Therefore, under the Act the City of Eloy, and the towns of Kearny, Mammoth and Superior, located in the Copper Basin of eastern Pinal County, will each receive the greater of (i) one percent (1%) of the Transportation

Excise Tax or (ii) \$300,000 per year to be utilized on local roadway development. The estimated cost of these projects is approximately \$24 million of the Pinal RTA funding (approximately 3.7% of the Pinal RTA funding).

Administrative Costs -- The Plan also provides for payment of administrative costs with respect to administering the Plan. The estimated administrative costs are approximately \$6 million of the Pinal RTA funding (approximately 0.9% of the Pinal RTA funding).

CONSTRUCTION START PERIODS

The Plan defines when construction will be started for each project as shown in Table Two below. Four 5-year construction periods have been identified. Fiscal year 2018 begins on July 1, 2017 and ends on June 30, 2018. The Plan includes certain “overlapping” projects that are to be programmed over multiple periods as necessary.

- Period 1 extends from fiscal year 2018 to fiscal year 2022
- Period 2 extends from fiscal year 2023 to fiscal year 2027
- Period 3 extends from fiscal year 2028 to fiscal year 2032
- Period 4 extends from fiscal year 2033 to fiscal year 2037

TABLE - PROJECTS DEVELOPMENT SCHEDULE

Corridor / Funding	Start	End	PHASE I	PHASE II	PHASE III	PHASE IV
SR 24 Parkway	Ironwood Dr	N-S Corridor		X		
N-S Corridor (ROW)	Kortsen Road/Kleck Road	I-10	X			
SR 347	City of Maricopa	County Line	X			
I-10 TI	I-10 TI	I-10 TI		X		
Selma Highway	Thornton Road	N-S Corridor				X
Thornton Road	SR 84	I-8	X			
East-West Corridor	SR 347	I-10	X			
Montgomery Road	Maricopa-Casa Grande Hwy	E-W Corridor			X	
Peters Road	Burriss Road	Thornton Road	X			
Local Roadway Funding*			X	X	X	X
Public Transportation*			X	X	X	X

NOTES: * - Ongoing throughout the 20 year plan; X - Scheduled project construction or project implementation.

PLAN ACCOUNTABILITY

The Plan includes accountability measures, oversight provisions and procedures for plan amendments. Among the provisions that are required by the Act:

- Annual report stating revenues received during the fiscal year and all expenditures will be printed in two local newspapers by January of each year.
- Definition at the time of the election of the cost, scope and construction commencement period of each project.
- The Plan may not be amended to add or delete an element or substantially change an element without prior approval of the electorate at a general or special election. The prior approval of the electorate is waived if a political subdivision causing changes within its jurisdiction to the Plan incurs the incremental costs of implementing the proposed changes.

If the Plan and the Transportation Excise Tax are approved by voters, the Pinal RTA Board will appoint a RTA Advisory Committee, which reports to the Pinal RTA Board, and will also appoint a regional Citizen's Oversight Committee to ensure that the Plan will be implemented as approved. The Pinal RTA Board may also decide to appoint other advisory committees as it deems necessary.

FUNDING OF THE PLAN WITH THE TRANSPORTATION EXCISE TAX

If the Plan is approved by passage of Proposition 416, completion of the projects identified in the Plan on the schedule indicated will depend upon concurrent approval of the proposed Transportation Excise Tax being submitted to voters by Proposition 417.

If Proposition 417 is approved by the voters, the Transportation Excise Tax would commence on April 1, 2018, continue for twenty years, and be assessed on the same business transactions that are subject to the State of Arizona transaction privilege (sales) tax, but at a rate equal to 10% of the State tax, as described in greater detail below. Therefore the Transportation Excise Tax rate will generally be 0.5% or 1 cent on each \$2 on State taxable items, provided that, as described in the text of Proposition 417, such Transportation Excise Tax rate shall become a variable or modified rate such that when applied in any case when the gross income from the sale of a single item of tangible personal property exceeds \$10,000, the 0.5% Transportation Excise Tax rate shall apply to the first \$10,000, and above \$10,000, the measure of the Transportation Excise Tax shall be a rate of 0.0%.

If Proposition 417 is approved by the voters, the Transportation Excise Tax would be levied and collected:

- At a rate of ten percent of the transaction privilege tax rate prescribed by A.R.S. Section 42-5010(A), to each person engaging or continuing in the County in a business taxed under A.R.S. Title 42, Chapter 5, Article 1. Such rate would be applied generally as follows:

- 1/2 of 1% for the following business classifications identified in A.R.S. Title 42, Chapter 5, Article 2:
 - Transporting classification;
 - Utilities classification;
 - Telecommunications classification;
 - Pipeline classification;
 - Private car line classification;
 - Publication classification;
 - Job printing classification;
 - Prime contracting classification;
 - Amusement classification;
 - Restaurant classification;
 - Personal property rental classification;
 - Retail classification and amounts equal to retail transaction privilege tax due pursuant to A.R.S. Section 42-5008.01;
- 11/20 of 1% for the following business classifications identified in A.R.S. Title 42, Chapter 5, Article 2:
 - Transient lodging classification;
 - Online lodging marketplace classification;
- 5/16 of 1% for the mining classification (A.R.S. Section 42-5072);
- At a rate of ten percent of the rate prescribed by A.R.S. Section 42-5352(A), relating to the jet fuel excise tax; and
- On the use or consumption of electricity or natural gas by retail electric or natural gas customers in the County who are subject to the use tax under A.R.S. Section 42-5155 at a rate equal to the transaction privilege tax rate described above applying to persons engaging or continuing in the County in the utilities transaction privilege tax classification,

provided that, as described in the text of Proposition 417, such Transportation Excise Tax rate shall become a variable or modified rate such that when applied in any case when the gross income from the sale of a single item of tangible personal property exceeds \$10,000, the 0.5% Transportation Excise Tax rate shall apply to the first \$10,000, and above \$10,000, the measure of the Transportation Excise Tax shall be a rate of 0.0%.

Based upon an analysis conducted by the Pinal RTA during calendar year 2015, it was estimated that total transportation needs throughout Pinal County totaled approximately \$1.2 billion. During 2017, the Pinal RTA engaged Elliott D. Pollack & Company to make a 20-year Revenue Forecast based upon the Transportation Excise Tax (the “Revenue Forecast”). As part of the methodology, the Revenue Forecast considered various assumptions, including population growth, inflation and per capita personal income and prepared three revenue forecast scenarios of low, medium and high. The medium scenario was recommended by the study for the collection of the Transportation Excise Tax and has been used by the Pinal RTA as the Revenue Forecast for purposes of funding for the Plan. Based upon the Revenue Forecast, it was projected that during the 20-year period between the fiscal years of 2018 and 2037, the Transportation Excise

Tax would result in a total collection of approximately \$640,000,000 as shown below, or only 52% of the projected transportation needs in Pinal County during such period. As a result, the Pinal RTA sought to identify the most critical needs, and determined that the majority of improvements would be in the Roadway Element, with smaller components being addressed through the Public Transportation Element and the Local Projects and Administrative Costs Element.

Fiscal Year	Excise Tax Revenues for Year	Cumulative Excise Tax Revenues
2018	\$17,105,074	\$ 17,105,074
2019	18,287,568	35,392,642
2020	19,479,429	54,872,071
2021	20,683,489	75,555,560
2022	21,971,285	97,526,845
2023	23,320,422	120,847,267
2024	24,728,611	145,575,878
2025	26,230,566	171,806,444
2026	27,821,887	199,628,331
2027	29,502,293	229,130,624
2028	31,300,402	260,431,026
2029	33,198,876	293,629,902
2030	35,207,007	328,836,909
2031	37,308,140	366,145,049
2032	39,522,447	405,667,496
2033	41,868,127	447,535,623
2034	44,379,841	491,915,464
2035	47,057,918	538,973,382
2036	49,897,802	588,871,184
2037	52,884,274	641,755,458

If Proposition 417 is approved by the voters, the Pinal RTA expects to issue revenue bonds periodically to facilitate timely implementation of the Plan. The revenue bonds will be repaid from the revenues derived from the Transportation Excise Tax. Costs related to issuing the revenue bonds and paying interest on the revenue bonds would be allocated and treated as project costs and contingencies for projects shown in the Plan.

**BALLOT FORMAT/SAMPLE BALLOT
SPECIAL ELECTION - NOVEMBER 7, 2017
PINAL COUNTY, ARIZONA**

**PROPOSITIONS 416 AND 417
PINAL REGIONAL TRANSPORTATION PLAN
FULL TEXT OF THE MEASURES**

PROPOSITION 416 (Relating to County Regional Transportation Plan)

Do you approve the Pinal Regional Transportation Plan summarized below?

20-Year Comprehensive Multimodal Regional Transportation Plan Elements to Be Financed with a Transaction Privilege (Sales) Tax for Regional Transportation Purposes

Roadway Element

- A 36-mile North-South Parkway Corridor between the US 60 in Apache Junction, and the Kortsen-Kleck roadway alignment in the City of Coolidge.
- A 4 mile East-West Parkway near San Tan Valley that connects State Route 24 at Ironwood Drive to the future alignment of the North-South Parkway Corridor.
- The development of 164 new Parkway lane miles throughout Pinal County.
- The construction of a Traffic Interchange at Interstate 10 and Kortsen Road.
- Approximately 50 miles of regional roadway improvements for connectivity and economic development.
- The addition of 100 new travel lane miles throughout the Pinal Region for arterial and local roadways.
- The preservation of right of way for a 31-mile West Pinal Freeway corridor between the Pinal-Maricopa County line and Interstate 8, for the construction of a future High-Capacity Corridor.
- The preservation of the remaining 15-mile segment of needed right of way for the construction of the North-South Parkway Corridor between the City of Coolidge and Interstate 10.
- Needed access and capacity to the Region's emerging job centers.

These improvements represent \$591,200,000 or approximately 92.5% of the Pinal RTA funding.

Public Transportation Element

- The construction of Park and Ride facilities located throughout Pinal County.
- The provision of annual funding for Dial-a-Ride services to assist people with disabilities, seniors, and members of the general public; and the provision of annual operational funding for existing transit systems.

These improvements represent \$20,000,000 or approximately 3% of the Pinal RTA funding.

Local Projects and Administrative Costs Element

- The preservation of annual project funding for less populated municipalities in the Region, to be used for local road projects.
- The payment of administrative costs with respect to administering the Pinal Regional Transportation Plan.

These improvements represent \$30,000,000 or approximately 4.5% of the Pinal RTA funding.

PROPOSITION 417 (Relating to County Transportation Excise (Sales) Taxes)

Do you favor the levy of a transportation excise (sales) tax including at a rate equal to one-half percent (0.5%) of the gross income from the business activity upon every person engaging or continuing in the business of selling tangible personal property at retail; provided that such rate shall become a variable or modified rate such that when applied in any case when the gross income from the sale of a single item of tangible personal property exceeds ten thousand dollars (\$10,000), the one-half percent (0.5%) tax rate shall apply to the first ten thousand dollars (\$10,000), and above ten thousand dollars (\$10,000), the measure of tax shall be a rate of zero percent (0.0%), in Pinal County for twenty (20) years to provide funding for the transportation elements contained in the Pinal Regional Transportation Plan?

NOTE: For Proposition 417 (Relating to County Transportation Excise (Sales) Taxes) to be approved and implemented, both Proposition 416 (Relating to County Regional Transportation Plan) and Proposition 417 (Relating to County Transportation Excise (Sales) Taxes) must be approved by a majority of the qualified electors voting on the measure. If Proposition 416 (Relating to County Regional Transportation Plan) fails to be approved by a majority of the qualified electors voting on the measure, both Proposition 416 (Relating to County Regional Transportation Plan) and Proposition 417 (Relating to County Transportation Excise (Sales) Taxes) fail. If Proposition 416 (Relating to County Regional Transportation Plan) is approved by a majority of the qualified electors voting on the measure and Proposition 417 (Relating to County Transportation Excise (Sales) Taxes) fails to be approved by a majority of the qualified electors voting on the measure, Proposition 416 (Relating to County Regional Transportation Plan) is approved without the proposed transaction excise (sales) tax. Not later than five years after voter approval of Proposition 416 (Relating to County Regional Transportation Plan), the Board of Supervisors of Pinal County may submit to the voters a subsequent transaction privilege tax measure to fund the previously approved regional transportation plan, and if approved by a majority of the qualified electors voting on the measure, both the approved regional transportation plan and the approved transaction privilege tax may be implemented.

**BALLOT FORMAT/SAMPLE BALLOT
SPECIAL ELECTION – NOVEMBER 7, 2017
PINAL COUNTY, ARIZONA**

**PROPOSITIONS 416 AND 417
PINAL REGIONAL TRANSPORTATION PLAN
TAGLINE BALLOT LANGUAGE**

PROPOSITION 416 (Relating to County Regional Transportation Plan)

Do you approve the Regional Transportation Plan for Pinal County?

YES _____

NO _____

(A “YES” vote indicates your approval of the proposed Regional Transportation Plan as developed by the regional transportation authority and described in the election materials.)

(A “NO” vote indicates your disapproval of the proposed Regional Transportation Plan.)

PROPOSITION 417 (Relating to County Transportation Excise (Sales) Taxes)

Do you favor the levy of a transaction privilege (sales) tax for regional transportation purposes, including at a variable or modified rate, in Pinal County?

YES _____

NO _____

(A “YES” vote has the effect of imposing a transaction privilege (sales) tax in Pinal County, including at a variable or modified rate, for twenty (20) years to provide funding for the transportation projects contained in the Regional Transportation Plan.)

(A “NO” vote has the effect of rejecting the transaction privilege (sales) tax for transportation purposes in Pinal County.)

**ARGUMENTS FOR
PROPOSITIONS 416 AND 417**

Arguments represent the opinion of the Author(s)

VOTE YES ON PROPOSITIONS 416 AND 417: End the Traffic Jams and Move Pinal County Forward

I was elected to the Pinal County Board of Supervisors In 2012. Before that I served two terms as Mayor of the City of Maricopa. I have seen traffic challenges on both a county and municipal level. That's why I am encouraging you to vote yes on Propositions 416 and 417.

These measures will fund and build \$640 million in new roads and freeways. They will address county wide traffic problems as well as problems in specific communities.

- Plans Include a new 21 mile four lane East-West Corridor connecting Maricopa and Casa Grande and tying Into 1-10
- There is also the addition of two lanes along State Route 347 between the Pinal-Maricopa County line to the North, and the municipal boundary of the City of Maricopa to the south.
- There is also funding for Dial a Ride services for seniors and the disabled.

Improved roads and freeways will help improve public safety by reducing the number of accidents and improving response times so our first responders can reach homes and businesses faster. Creating a strong transportation network creates opportunities for economic development, adding local jobs and broadening our tax base. This would be funded through a modest half cent increase in the sales tax. It's fairer because it spreads the cost to everybody who buys things rather than putting the tax burden only on property owners.

Pinal County Supervisor Anthony Smith

VOTE YES ON PROP 416 & 417: More Roads. More Freeways. More Opportunity for ALL of Pinal County

Yes votes on Propositions 416 and 417 will enable Pinal County to move in the right direction through the construction of \$640 million in new roads and freeways as well as other transportation projects important to our communities, county wide. I am proud to serve Pinal County as the Chairman of the Board of Supervisors. I call Casa Grande home. The projects that would be funded with the passage of Props 416 and 417 would solve the traffic challenges facing Casa Grande as well as the entire county.

I am especially enthused about the plan's new 21 mile four lane East-West Corridor connecting Maricopa and Casa Grande and tying into I-10.

Plans also call for widening Peters Road from two lanes to four lanes from Burris Road to the West, to Thornton Road to the East, located in Casa Grande.

Those are some of many new projects designed to keep traffic moving in every corner of our county. This traffic plan will allow our first responders to get to our homes and businesses faster. It will also help reduce traffic accidents. This new infrastructure will help bring more job creators to Pinal County so more residents can work in local communities. There are also funds set aside for Dial-A-Ride programs that help serve seniors and the disabled. This plan will not raise property taxes. It will increase the sales tax by half a cent which means people visiting our county will be helping pay for our roads. I am proud to serve as Chairman of the citizens committee supporting this plan.

Pinal County Supervisor Steve Miller

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROPOSITIONS 416 AND 417: Improve Public Safety with Better Roads and Freeways

When a motorist gets stuck in traffic it can be a frustrating and time consuming experience. When a first responder gets stuck in traffic it can be a matter of life and death. As Pinal County Sheriff I am asking you to vote yes on Propositions 416 and 417 which will build \$640 million in much needed new roads and freeways. Not only will these roads help reduce vehicle crashes; they will enable deputies to respond faster in emergencies. They will allow fire fighters and police officers to steer clear of traffic jams. Ambulance drivers will be able to take patients to medical facilities faster. Props 416 and 417 represent a traffic plan designed to keep drivers moving across the county east to west and north to south. There are specific benefits to every community in Pinal County. Help public safety and keep traffic moving. Please vote yes on propositions 416 and 417.

Pinal County Sheriff Mark Lamb

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROPOSITIONS 416 AND 417: Keep traffic moving in Casa Grande and ALL of Pinal County

City and County roads are in disrepair due to the lack of State and Federal funding over the last 10 years. City Sales tax revenues are also down over the last 10 years. Unfortunately, there is no Federal or State relief in sight. Driving around our City and through Pinal County becomes more of a challenge every year. As Mayor of Casa Grande this infrastructure impacts all residents in our City as well as communities all over Pinal County. That's why I am asking you to vote yes on propositions 416 and 417.

These measures will build \$640 million in new roads, parkways and freeways in Casa Grande and all over Pinal County. It is a ½ cent excise tax that will cost the average family \$7.33 per month.

The project includes three East-West Corridors between Casa Grande - Maricopa, Casa Grande - Coolidge/North South Parkway, Casa Grande - North South Parkway (just north of Eloy). This North South Parkway will connect from I-10 near Eloy all the way to Apache Junction/Gold Canyon.

It also includes completion of a Major I-10 Interchange at Kortsen Rd. and widening of Thornton Rd. and Peters Rd. All in Casa Grande. Total road benefits to Casa Grande will be in excess of \$262 million.

That's just the tip of the iceberg. This transportation plan includes funds and projects to solve road problems in every community in Pinal County. It even helps fund Dial-A-Ride programs for seniors and the disabled. This new infrastructure will help attract job creators and help reduce response times for police officers and firefighters. Please join me in voting yes on propositions 416 and 417.

Craig McFarland
Mayor City of Casa Grande

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROP 416 & 417: Keep Traffic Moving In Casa Grande And All Pinal County

Please vote yes on propositions 416 and 417. These measures will address transportation problems that have created headaches for Casa Grande drivers and Pinal County drivers for years. There are projects that directly benefit each community in the county such as the future alignment of the Apache Junction-Florence-Coolidge-Casa Grande Freeway, eventually connecting to Interstate 10 (North-South Corridor) to the East. There is also a new 21 mile four lane East-West Corridor connecting Maricopa and Casa Grande and tying into I-10. And the plan also calls for the widening of Peters Road from two lanes to four lanes from Burris Road to the West, to Thornton Road to the East, located in Casa Grande. Props 416 and 417 solve current and future traffic needs by building \$640 million worth of new roads and freeways. The plan also helps public safety by reducing traffic accidents and making it easier for police officers and firefighters to respond to emergencies. Please join me in voting yes on Propositions 416 and 417.

Casa Grande Resident Kirk McCarville

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROPOSITIONS 416 AND 417: Safer Roads and Highways. Faster Response times for Police and Fire.

As Pinal County Attorney, I believe public safety to be one of government's primary responsibilities. That is why I am supporting Propositions 416 and 417. These ballot items will help create \$640 million in new roads and freeways within Pinal County. This new infrastructure will help to reduce the number of fatal crashes in our county, enable first responders to arrive at our homes and businesses faster, and make it easier for them to reach medical facilities when minutes matter. This is a comprehensive travel plan that addresses transportation needs all over Pinal County. I support this plan and encourage you to do the same and vote yes on propositions 416 and 417.

Kent Volkmer, Pinal County Attorney

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROP 416 & 417: Move Apache Junction And Pinal County Forward

Anyone who has ever tried to navigate their way through Pinal County can tell you that the shortest distance between Point A and Point B is frequently clogged with traffic. As Mayor of Apache Junction, it is a constant concern. That's why Yes votes on propositions 416 and 417 are so critical. The Pinal transportation plan outlined in Props 416 and 417 will enable \$640 million worth of new roads and freeways, all for a half cent increase in the sales tax. A key component is a 36 mile North-South Parkway that starts at the US 60 in Apache Junction. It will also connect State Route 24 to the North-South Parkway. It gives residents in Apache Junction a faster way to get to Interstate 10, and beyond. New roads and freeways will help first responders get to our homes and businesses. This project will also bring more much-needed job creating companies to our communities. That means more residents will be able to live and work in Pinal County. This transportation plan looks at the big picture, addressing traffic flows from town to town, from city to city. The timing is critical. The next wave of growth is coming. We need a road system to make sure we manage this growth, rather than have it manage us.

Apache Junction Mayor Jeff Serdy

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROP 416 & 417: The Right Lane For Pinal County's Transportation Needs

Voting yes on propositions 416 and 417 will create a series of new roads and freeways for Pinal County that will move our economy into the high gear. It will allow police officers and fire fighters to move quickly arrive at our homes and businesses. I am proud to call San Tan Valley home and proud to serve as Chairman of the Pinal County Republican Committee. Speaking as a proud resident of San Tan Valley, this transportation plan will help lure new companies to the area so that more of us can live and work in Pinal County. This transportation plan calls for \$640 million in new roads and freeways made possible by a half cent increase in the sales tax, which means visitors will help pay for our road improvements. There will be no increase in property taxes. As a Republican, I feel this a responsible spending plan that will bring a significant return on our investment. That's why I agreed to serve as Treasurer for the citizens' committee supporting this plan. As a resident of San Tan Valley I am glad to see this plan includes a four mile East-West Parkway near San Tan Valley that connects State Route 24 at the Ironwood Drive to the future alignment of the North-South Parkway.

As an added assurance, this transportation plan also calls for the formation of a citizens' oversight committee to make certain this endeavor is executed efficiently and effectively. Please join me in voting yes on propositions 416 and 417.

Michael Burke, Chairman of the Pinal County Republican Committee

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROPOSITIONS 416 AND 417: Keep traffic moving in Pinal County and the City of Maricopa.

Wishing away Pinal County's traffic problems won't make them go away. It takes a comprehensive transportation plan to make that happen. That's why I am urging you to vote yes on Propositions 416 and 417 which will build \$640 million in new roads and freeways. The projects include a 21 mile four lane East-West Corridor connecting Maricopa and Casa Grande and tying into I-10 and the addition of two lanes along State Route 347 between the Pinal-Maricopa County line to the North, and the municipal boundary of the City of Maricopa to the south. The plan also improves public safety by reducing response times for first responders. The new infrastructure will also attract new businesses to the area which means more local jobs.

Former Maricopa Mayor Ed Farrell

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROP 416 & 417

As a longtime resident of the Apache Junction area, I love Pinal County's wide open spaces and breathtaking views. But I sure don't like the traffic jams that seem to pop up every time I try to make my way across our great county. Yes votes on Propositions 416 & 417 will solve those problems with a comprehensive transportation plan that calls for \$640 million in new roads and freeways.

- The plan includes a 36 mile, north-south highway between U.S. Highway 60 in the City of Apache Junction to south of Coolidge.
- It creates an east west corridor at State Route 347 in the city of Maricopa through northern Casa Grande to I-10.
- The plan also includes a long list of projects designed to solve traffic problems countywide.

This transportation plan will help by making roadways safer and less congested. It will also enable first responders to respond faster when emergencies do arise. The new infrastructure will help bring new companies to the county, creating local jobs that don't require long commutes. We get all this for just a half cent increase in our sales tax. It's a small price to pay as I would rather spend my time admiring our beautiful landscape rather than being stuck in traffic.

Connie Van Driel

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROP 416 & 417: Improve Our Economy. Help Public Safety. Keep Traffic Moving.

From 1993 to 2008, I was honored to serve as the first woman elected to the Pinal County Board of Supervisors. Today I serve as Ambassador to Pinal Partnership. As always, I am committed to what is best for Pinal County. Well-planned and funded transportation routes are the vital link for local and regional connections and for the economic development of Pinal County. That's why I am asking you to vote yes on propositions 416 and 417 and provide Pinal County with \$640 million in new roads and freeways.

The plan includes an east west corridor from State Route 347 in the city of Maricopa east through northern Casa Grande to I-10, as well as a 36 mile, north-south, parkway facility between U.S. Highway 60 in the City of Apache Junction to Coolidge. The plan would also help fund Dial a Ride and Park and Ride services countywide. This is a comprehensive transportation plan that will also help first responders by reducing response times for police officers, sheriff's deputies, and firefighters.

This new infrastructure will also bring more job creators to our communities. Please join me in voting yes on propositions 416 and 417.

Sandie Smith
Pinal Partnership Ambassador
Former Pinal County Supervisor

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROP 416 & 417: A Growing Pinal County Needs A Growing Transportation Plan

As the sole operators of Schnepf Farms, we have watched Pinal County grow and prosper. We have also watched as its transportation problems have grown as well.

Propositions 416 and 417 give Pinal County the opportunity to solve these problems with \$640 million in new roads and freeways. Our farm is located in Queen Creek. We welcome visitors from all over Arizona. They all agree that Pinal County is a beautiful place to visit, live, and work. But they are concerned about the traffic gridlock.

This traffic plan includes a long list of transportation projects designed to help residents move from east to west, and north to south. They include a 36 mile, north-south, four-lane highway between U.S. Highway 60 in Apache Junction connecting to the I-10 via the 14 mile corridor to Kortsen/Kleck Road south of Coolidge to Casa Grande. There is also an east west four-lane project from State Route 347 in the city of Maricopa, extending east through northern Casa Grande to I-10.

These new roads and freeways will attract new business and new jobs. They help emergency crews reduce response times.

We all benefit from this plan.

Please vote yes on Propositions 416 and 417

Carrie and Mark Schnepf

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

Vote Yes On Propositions 416 and 417: A Better Way to Keep Pinal County Moving in the Right Direction

Every year getting from one end of Pinal County to the other gets more difficult as our roads and freeways get older and our traffic lanes become more congested. That's why I am voting yes on Propositions 416 and 417. This plan creates new roads and freeways allowing for easier faster travel going east to west and north to south in Pinal County, making it easier for all of us to get to Interstate 10 or Interstate 8. As Mayor of Superior I am convinced that infrastructure and reliable roads and freeways will grow our economy. The plan allocates at least \$300,000 a year for road projects specific to Superior. That's a total of \$6 million over 20 years. This transportation also sets aside money for Dial-A-Ride which helps our seniors and the disabled communities. Please join me in voting yes on propositions 416 and 417.

Superior Mayor Mila Besich Lira

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROP 416 & 417: Move Coolidge And Pinal County Forward

I have been proud to serve Coolidge as a Mayor, Justice of the Peace, and a grocer. Whether it has been in the private sector or the public sector one challenge has always remained, the need for better roads and freeways in Pinal County. Yes votes on propositions 416 and 417 will address these challenges with \$640 million in new roads and freeways in a carefully designed traffic plan that will serve all residents of Pinal County.

- Notably this plan includes a 36 mile North-South Parkway between the Kortsen-Kleck roadway alignment in the City of Coolidge to the US 60 in Apache Junction.
- The plan also includes the preservation of the remaining 15 mile segment of needed right of way for the construction of the North-South Parkway between Coolidge and Interstate 10.
- This plan also keeps our communities safer by reducing traffic accidents and enabling our first responders to respond faster when accidents do happen.

The infrastructure will help bring more job creating companies to our area so more of our residents can work in our local communities instead of commuting to Phoenix or Tucson. There are also funds set aside for Dial-A-Ride services for seniors and the disabled. Please join me in voting yes on Propositions 416 and 417.

Former Coolidge Mayor Tom Shope

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROP 416 & 417: A Transportation Plan That Moves Our County In The Right Direction

We all benefit from Propositions 416 and 417. The ballot items clear the way for \$640 million in new roads and freeways. It is a comprehensive plan providing faster and more efficient ways to drive east to west and north to south. It helps police officers and firefighters get to our homes and businesses more quickly as well as help decrease traffic accidents. The infrastructure will bring more jobs to town so more residents don't have to leave town to go to work. The plan includes a 36 mile, north-south freeway between U.S. Highway 60 in Apache Junction to Kortsen/Kleck Road south of Coolidge. The price tag for this comprehensive transportation plan is a half cent increase in the sales tax. That means visitors as well as residents will contribute. This transportation plan passes muster because it represents needs not wants. The Apache Junction Chamber of Commerce is proud to endorse propositions 416 and 417.

Larry A. Johnson

President and CEO

Apache Junction Chamber of Commerce

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

**VOTE YES ON PROPOSITIONS 416 AND 417: MORE JOBS. MORE
INFRASTRUCTURE. MORE OPPORTUNITIES FOR PINAL COUNTY**

By David Coward, Chairman Pinal County Democrats

I am a resident of Gold Canyon and Chairman of Pinal County Democrats. No matter what your party affiliation, I think we can all agree that transportation remains a challenge in our communities.

Traffic delays in Pinal County do more than just slow traffic and make us late. The gridlock also slows our economy and first responders. That's why I am supporting propositions 416 and 417. These measures will provide \$640 million in new roads and freeways.

This new infrastructure will make it easier for first responders to get to our homes and businesses. This infrastructure will also help attract new businesses.

The plan includes a long list of projects designed to benefit communities all over Pinal County but specifically, it will improve connections between the northern and southern parts of our county.

There is a 21 mile east/west corridor between Casa Grande and Maricopa, eventually connecting to Interstate 10. There is also a 36 mile north south parkway from Apache Junction connecting to the Interstate 10 via the 14 mile corridor to Kortsen/Kleck Road south of Coolidge to Casa Grande.

Those are just some of the projects. This comprehensive transportation plan will also provide funding for Dial-a-Ride services that help the elderly and the disabled.

As a resident of Pinal County, I am urging my friends and neighbors to vote yes on Propositions 416 and 417 and hope you will do the same.

David Coward
Gold Canyon resident and Chairman, Pinal County Democrats

Ballot statement sponsored by New Roads and Freeways before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROP 416 & 417: For More Roads and Freeways and a Better Quality of Life

Yes votes on propositions 416 and 417 will address and solve traffic challenges that have plagued our county for years. I have been proud to serve as a Pinal County Supervisor for more than four years. Props 416 and 417 will address our traffic concerns for years to come by building \$640 million worth of new roads and freeways. This would be done through a half cent increase in the sales tax, ensuring that visitors as well as residents contribute to this effort. It will not increase property taxes. This new transportation system will help eliminate congestion and traffic jams on Interstate Ten and other existing roadways in Pinal County. It will also improve public safety by helping to reduce the number of automobile crashes and improve response times for first responders. New infrastructure will bring more companies to the area. More local jobs means more residents won't have to make long commutes. Seniors and the disabled who rely on Dial-A-Ride would also benefit from this plan. This is truly a comprehensive transportation plan designed to meet the needs of all our communities. Please join me by voting yes on Propositions 416 and 417.

Pinal County Supervisor Todd House

Ballot Statement Sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROP 416 & 417: Infrastructure And Progress For Pinal County

Voting yes on propositions 416 and 417 will provide Pinal County with \$640 million in new roads and freeways. It's a plan that serves all of Pinal County and I am happy to support it. I have served as a Pinal County Supervisor since 2008; before that, I served in the Arizona Legislature. During my more than 30 years of public service, I have seen a steady increase in the need for transportation infrastructure in Pinal County. Propositions 416 and 417 addresses these needs through a long list of carefully planned projects.

They include a 21 mile East-West Corridor between Maricopa and Casa Grande which will extend east through northern Casa Grande to I-10. There is also a 36 mile, north-south, four-lane highway between U.S. Highway 60 in Apache Junction connecting to the I-10 via the 14 mile corridor to Kortsen/Kleck Road south of Coolidge to Casa Grande.

There are also projects targeted for every community in the county, including the Copper Corridor. This infrastructure will bring more job creators to the county. It will also help public safety by reducing response times for police officers, sheriff's deputies, and firefighters. There is also funding set aside for Dial-a-Ride programs which help our seniors and the disabled.

The price tag for this project is a half-cent increase in the sales tax, which means visitors as well as residents will contribute to this effort. It will NOT raise property taxes.

Please join me in voting yes on propositions 416 and 417.

Pete Rios, Vice Chairman
Pinal County Supervisor

Ballot Statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

Vote Yes On 416 and 417: End The Gridlock

Since 2005, Pinal Partnership has been dedicated to bringing together all the people and ideas that will ultimately lead Pinal County to its full potential. I am proud to serve as this organization's President and proud to support the Propositions 416 and 417 which will solve Pinal County's lingering and future traffic problems through \$640 million in new roads and freeways. This plan will keep traffic flowing. It will enable police officers and fire fighters to reach our homes and businesses faster. The new infrastructure will help lure new companies to the area creating more local jobs so fewer residents will have to commute. The projects include the "Casa Grande Connector" project that involves four lanes from the City of Casa Grande, to the future alignment of the North-South Corridor Parkway to the East, located in the City of Coolidge. This system allows residents to travel north to south and east to west in Pinal County without the gridlock.

There is also a long list of projects designed to keep traffic moving in every community in Pinal County. This transportation plan will keep motorists and our economy moving forward.

As the owner of Windmill Winery in Florence, I feel this roads and freeways project will also help local businesses attract more customers as well as move goods and services.

Let's end the gridlock and begin a new era for Pinal County. Vote yes on propositions 416 and 417.

Harold Christ
Pinal Partnership President
Owner Windmill Winery

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROP 416 & 417: A Plan To Solve Traffic Challenges in Coolidge and All of Pinal County

Coolidge and Pinal County are great places to live but our traffic conditions need attention. I have served on the Coolidge City Council since 2002 and as our city's Mayor since 2014. Solving the area's traffic challenges takes regional cooperation and detailed planning. That's why I am supporting Propositions 416 and 417. It creates \$640 million in new roads and freeways. There are projects designed to solve traffic issues in communities all over Pinal County including Coolidge.

These projects include a 36 mile, north-south, four-lane highway between Coolidge and Apache Junction. It also connects to the I-10 via the 14 mile corridor to Kortsen/Kleck Road south of Coolidge to Casa Grande.

There are also funds set aside for Dial-A-Ride services which benefit seniors and the disabled, as well as funds for needed public transportation projects.

This plan not only keeps Pinal County motorists moving; it will keep our economy moving by bringing more job creating companies to town. The plan assists public safety enabling first responders to more quickly respond to emergencies.

I am voting yes on propositions 416 and 417 and I hope you will do the same.

Coolidge Mayor Jon Thompson

Paid for by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROP 416 & 417: Pinal County Deserves Roads and Freeways to Move its People And Economy Forward

Pinal County finds itself at a crossroads as it considers a comprehensive transportation plan. Having dealt with similar challenges for some years now, I am urging my Pinal neighbors to vote yes on Propositions 416 and 417.

The traffic challenges facing Pinal County are very familiar to me. For 13 years I served as President and CEO of the East Valley Partnership. For 20 years I also was honored to be a member of the Maricopa Association of Governments Transportation Policy Committee. Both groups were instrumental in the planning, execution and supporting the freeway system that resulted from the passage of props 300 and 400 in Maricopa County. Its highway system is now hailed as one of the best in the nation. There was a time when Maricopa County was plagued with gridlock. A comprehensive plan for new roads and freeways solved many of those challenges.

Pinal County residents have the opportunity to do the same. Yes votes on Propositions 416 and 417 would provide \$640 million in new roads and freeways all over Pinal County.

The infrastructure will bring more jobs to Pinal County towns so more residents don't have to leave town to go to work. It ensures that Pinal County experiences smart growth.

Pinal County voters have the opportunity to make sure its roads and freeways are well built and well planned. Voting yes on Propositions 416 and 417 will accomplish both goals.

Roc Arnett,
Former President/CEO, East Valley Partnership
Facilitator, Superstition Vistas Project

Paid for by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417.
Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROP 416 & 417: A Great Plan for the City of Maricopa and Pinal County

As Mayor of the City of Maricopa, I can tell you getting around Pinal County can be a challenge. Our roads and freeways have not kept pace with our growth. That's why I am asking you to vote YES on propositions 416 and 417. These ballot initiatives will provide critical funding specifically allocated towards alleviating our traffic challenges with \$640 million in new roads and freeways, in a carefully designed traffic plan that will serve all residents of Pinal County.

For example, this transportation plan provides for vital improvements to State Route 347 in and out of the City of Maricopa. Funding that can be utilized for design, engineering, drainage, bridge enhancements, overpasses, widening, etc.

This plan also proposes the creation of the East-West Corridor between Maricopa and Casa Grande. A 21 mile four-lane project that would begin at State Route 347 in the City of Maricopa and extend east through northern Casa Grande and connecting to the I-10 freeway.

These are just two of the many projects proposed by these propositions. The plan also includes roads, highways, and bridges designed to benefit every part of Pinal County. New roads and freeways also enable our first responders to get where they need to be faster, and that helps our public safety personnel. New infrastructure brings more job-creating companies and industries to our cities, and our county. This project also includes needed funds for Dial-A-Ride services for seniors and the disabled.

Please join me in voting YES on Propositions 416 and 417.

Christian Price
Mayor
City of Maricopa, Pinal County

Ballot statement sponsored by
New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417.
Major Funding provided by Robson Communities and We Build Arizona PAC.

VOTE YES ON PROP 416 & 417: Solve Pinal County's Traffic Challenges

I am a proud resident of San Tan Valley and the newest member of the Pinal County Board of Supervisors. We have a great county, but our transportation challenges need to be addressed. That's why I support Propositions 416 and 417 which will build \$640 million in new roads and freeways.

It includes the State Route 24 Parkway through San Tan Valley, which would be a new four-mile long four-lane east-west parkway between State Route 24 at Ironwood Road to the West, and the future alignment of the North-South Parkway to the East.

The plan also calls for a four-lane roadway in Casa Grande from Thornton Road to the west to the future North-South Parkway to the East, located near Coolidge and connecting to Florence, San Tan and Apache Junction/Gold Canyon.

There is also a long list of other projects designed to address traffic needs in every corner of the county.

New roads and freeways will help bring job creators to our community. It will reduce response times for police and fire. And it provides funds for Dial-A-Ride, benefitting seniors and the disabled.

The projects would be funded through a half cent increase in the sales tax, which means visitors will also contribute to this effort. This will NOT raise property taxes.

I am voting yes on Propositions 416 and 417 and I hope you will as well.

Pinal County Supervisor Mike Goodman

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

TO THE CITIZENS OF PINAL COUNTY:

As a native resident of the City of Eloy and Pinal County, I strongly endorse and support the approval of the proposed Regional Transportation Plan. As adopted by the Pinal Regional Transportation Authority and funded by the Transportation Excise Tax, this Plan is necessary to guide future growth throughout our County. It is no mystery that the roads and streets throughout Pinal County have simply not kept pace with the County's growth, and they are woefully inadequate to meet the transportation needs of the County in the future.

The adoption of the Regional Transportation Plan and the funding source for the Plan are critical to the future of Eloy as well as the entire County. If we wish to create new and better paying jobs for our residents, encourage economic investment in Pinal County, and enhance our quality of life, it is vital that our roads and streets be upgraded and expanded. More importantly, upgrading and expanding the County's roadway network over the next 20 years will promote safe travel, efficient transport of people and goods and improved air quality-not only for us, but for our children too.

Please join me on November 7, 2017 in voting Yes on Propositions 416 and 417.

Joel G. Belloc, Mayor, City of Eloy

Ballot statement sponsored by New Roads and Freeways Before It's Too Late: Yes on Propositions 416 and 417. Major Funding provided by Robson Communities and We Build Arizona PAC.

**ARGUMENTS AGAINST
PROPOSITIONS 416 AND 417**

(None were submitted)

EXHIBIT 3

RESOLUTION NO. 2017-01
PINAL REGIONAL TRANSPORTATION AUTHORITY

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PINAL COUNTY REGIONAL TRANSPORTATION AUTHORITY (1) APPROVING THE FORM OF THE ELECTION MATERIALS PREPARED BY THE PINAL COUNTY, ARIZONA BOARD OF SUPERVISORS PURSUANT TO SECTION 48-5314, ARIZONA REVISED STATUTES, AND (2) FINDING THAT THE TRANSPORTATION EXCISE (SALES) TAX DESCRIBED THEREIN, IF APPROVED BY THE QUALIFIED ELECTORS VOTING AT THE COUNTYWIDE ELECTION ON NOVEMBER 7, 2017, SHALL BE COLLECTED AT A VARIABLE RATE AND/OR A MODIFIED RATE PURSUANT TO SECTION 42-6106(C), ARIZONA REVISED STATUTES, TO THE EXTENT DESCRIBED IN THE BALLOT PREPARED IN CONNECTION WITH SUCH ELECTION AND THE PUBLICITY PAMPHLET RELATED THERETO

WHEREAS, the Pinal Regional Transportation Authority (the "Pinal RTA") is an Arizona special taxing district, duly formed and existing, pursuant to Section 48-5302, et seq., Arizona Revised Statutes, for the purposes of coordinating multi-jurisdictional cooperation in transportation planning, improvements and fund-raising as a municipal corporation through taxation and bonding, with the public's input and voter approval; and

WHEREAS, the Pinal RTA Board of Directors (this "Board"), by Resolution No. 2017-01, adopted June 5, 2017 ("Resolution No. 2017-01"), adopted a twenty-year comprehensive multimodal regional transportation plan (the "Plan"), and requested that the Board of Supervisors of Pinal County, Arizona (the "County"), call an election (the "Election") of the qualified electors at a countywide election on the Plan and the issue of levying a transportation excise tax pursuant to Section 42-6106, Arizona Revised Statutes, needed to fund the Plan; and

WHEREAS, the Board of Supervisors of the County, by Resolution No. 062117-AD16-0101, adopted June 21, 2017, ordered and called the Election to be held in and for the County on November 7, 2017; and

WHEREAS, in connection therewith, the Board of Supervisors of the County caused to be prepared the Publicity Pamphlet (the "Pamphlet") and Sample Ballot (the "Ballot" and, together with the Pamphlet, the "Election Materials") for the Election presented to this Board at this meeting;

NOW, THEREFORE, BE IT RESOLVED by this Board that the Election Materials are hereby ratified, confirmed, approved and adopted in the form presented to this Board at this meeting.

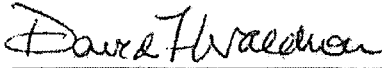
BE IT FURTHER RESOLVED AND FOUND by this Board that the transportation excise (sales) tax described in Proposition 417 (Relating to County Transportation Excise (Sales) Taxes), as presented in the Ballot, constitutes a variable rate and/or modified rate pursuant to Section 42-6106(C), Arizona Revised Statutes, to the extent described in such Proposition and as further described in the Pamphlet.

BE IT FURTHER RESOLVED by this Board that the Executive Director of the Pinal RTA is hereby authorized and directed to take all steps necessary and proper to cooperate with the County to facilitate the Election and that all actions of the officers and agents of the Pinal RTA which conform to the purposes and intent of this Resolution and which facilitate the Election as contemplated by this Resolution and Resolution No. 2017-01, whether heretofore or hereafter taken are hereby ratified, confirmed and approved. The proper officers and agents of the Pinal RTA are hereby authorized and directed to do all such acts and things and to execute and deliver all such documents on behalf of the Pinal RTA as may be necessary to carry out the terms and intent of this resolution.

BE IT FURTHER RESOLVED by this Board that the Executive Director of the Pinal RTA will promptly provide a certified copy of this Resolution to the County Board of Supervisors.

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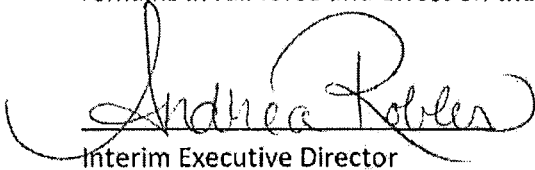
PASSED AND ADOPTED by the Board of Directors of the Pinal Regional Transportation Authority this 5th day of October, 2017.



Councilmember Dave Waldron
Pinal Regional Transportation Authority
Board Chair

Certification:

Andrea Robles, the Interim Executive Director of the Pinal RTA, hereby certifies and attests that she has access to the official records of the Board of the Pinal RTA, and that the foregoing Resolution was duly adopted by the Board of the Pinal RTA on October __, 2017, at a duly noticed and public meeting, and that this Resolution has not been altered or amended and remains in full force and effect on the date stated below.



Interim Executive Director

Date: October 5, 2017

Approved as to form:



Pinal Regional Transportation Authority
Attorney

EXHIBIT 4

INSTRUCTIONS TO VOTERS: INSPECT BOTH SIDES OF BALLOT. USE BLACK OR BLUE PEN ONLY. To vote, fill in the oval to the left of your choices. VOTE LIKE THIS . Any other marks or erasures may void your vote. If you spoil your ballot, present it to an election official and obtain another. To vote for an official write-in candidate, print the name in the space provided AND fill in the oval to the left of that space. Do not exceed the number to elect.

12 INSTRUCCIONES PARA LOS VOTANTES: REVISE AMBOS LADOS DE LA BOLETA. SOLAMENTE USE PLUMA CON TINTA OSCURA O AZUL.
Para votar, llene el óvalo a la izquierda de sus selecciones. VOTE DE ESTA FORMA . Cualquier otra marca o borradura puede anular su voto. Si usted estropea su boleta electoral, preséntese a un oficial electoral y obtenga otra. Para votar por un candidato oficial por escrito, escriba en letra de molde el nombre en el espacio provisto Y rellene el óvalo a la izquierda de dicho espacio. No exceda al número de personas a ser electas.

PROPOSITION 416
PROPOSICIÓN 416

(Relating to County Regional Transportation Plan)

Do you approve the Pinal Regional Transportation Plan summarized below?

20-Year Comprehensive Multimodal Regional Transportation Plan Elements to Be Financed with a Transaction Privilege (Sales) Tax for Regional Transportation Purposes

40 Roadway Element

41 * A 36-mile North-South Parkway Corridor between the US 60 in Apache Junction, and the Kortsen-Kieck roadway alignment in the City of Coolidge.
* A 4 mile East-West Parkway near San Tan Valley that connects State Route 24 at Ironwood Drive to the future alignment of the North-South Parkway Corridor.

* The development of 164 new Parkway lane miles throughout Pinal County.
* The construction of a Traffic Interchange at Interstate 10 and Kortsen Road.
* Approximately 50 miles of regional roadway improvements for connectivity and economic development.

44 * The addition of 100 new travel lane miles throughout the Pinal Region for arterial and local roadways.
* The preservation of right of way for a 31-mile West Pinal Freeway corridor between the Pinal-Maricopa County line and Interstate 8, for the construction of a future High-Capacity Corridor.

* The preservation of the remaining 15-mile segment of needed right of way for the construction of the North-South Parkway Corridor between the City of Coolidge and Interstate 10.
* Needed access and capacity to the Region's emerging job centers.

47 These improvements represent \$591,200,000 or approximately 92.5% of the Pinal RTA funding.

Public Transportation Element

* The construction of Park and Ride facilities located throughout Pinal County.
* The provision of annual funding for Dial-a-Ride services to assist people with disabilities, seniors, and members of the general public; and the provision of annual operational funding for existing transit systems.
These improvements represent \$20,000,000 or approximately 3% of the Pinal RTA funding.

Local Projects and Administrative Costs Element

54 * The preservation of annual project funding for less populated municipalities in the Region, to be used for local road projects.
* The payment of administrative costs with respect to administering the Pinal Regional Transportation Plan.
These improvements represent \$30,000,000 or approximately 4.5% of the Pinal RTA funding.

Do you approve the Regional Transportation Plan for Pinal County?

A "YES" vote indicates your approval of the proposed Regional Transportation Plan as developed by the regional transportation authority and described in the election materials.

A "NO" vote indicates your disapproval of the proposed Regional Transportation Plan.

(Relacionada con el Plan de Transporte Regional del Condado)

¿Aprueba usted el Plan de Transporte Regional que se resume a continuación?

Elementos del Plan de Transporte Regional Integral Multimodal de 20 Años a Financiar con un Impuesto de Transacción (Ventas) para Fines de Transporte Regional

Elemento Vial

* Un Corredor de 36 millas de Avenida Norte-Sur entre US 60 en Apache Junction, y la alineación vial Kortsen-Kieck en la Ciudad de Coolidge.
* Una Avenida de 4 millas Este-Oeste cerca de San Tan Valley que conecta la Ruta Estatal 24 en Ironwood Drive a la futura alineación del Corredor de la Avenida Norte-Sur.

* El desarrollo de 164 millas nuevas de carril de Avenida en todo el Condado de Pinal.

* La construcción de un Intercambio de Tráfico en la Intersección 10 y Kortsen Road.
* Aproximadamente 50 millas de mejoras de carretera regional para conectividad y desarrollo económico.

* La incorporación de 100 nuevas millas de carriles para viajar en toda la Región de Pinal para vías arteriales y locales.
* La preservación del derecho de vía para un corredor de la Autopista Pinal Oeste entre la línea de Condado Pinal-Maricopa y la Intersección 8, para la construcción de un futuro Corredor de Alta Capacidad.

* La preservación del segmento restante de 15 millas del derecho de vía necesario para la construcción del Corredor de la Avenida Norte-Sur entre la Ciudad de Coolidge y la Intersección 10.
* Acceso necesario y capacidad para los emergentes centros de trabajo de la Región.

Estas mejoras representan \$591,200,000 ó aproximadamente el 92.5% del financiamiento de Pinal RTA.

Elemento de Transporte Público

* La construcción de instalaciones "Park and Ride" ubicadas en todo el Condado de Pinal.
* La provisión de financiamiento anual para servicios "Dial-a-Ride" para ayudar a personas con discapacidades, personas de la tercera edad y miembros del público en general; y la provisión de financiamiento operacional anual para sistemas de transporte existentes.
Estas mejoras representan \$20,000,000 ó aproximadamente el 3% del financiamiento de Pinal RTA.

Elemento de Proyectos Locales y Costos Administrativos

* La preservación de financiamiento anual de proyecto para las municipalidades menos pobladas en la Región, que se usará para proyectos de carreteras locales.
* El pago de los costos administrativos respecto a la administración del Plan de Transporte Regional de Pinal.
Estas mejoras representan \$30,000,000 ó aproximadamente el 4.5% del financiamiento de Pinal RTA.

¿Aprueba usted el Plan de Transporte Regional para el Condado de Pinal?

Un voto de "SI" indica su aprobación al propuesto Plan Regional de Transporte conforme a lo desarrollado por la autoridad de transporte regional y a lo descrito en los materiales electorales.

Un voto de "NO" indica su desaprobación por el propuesto Plan Regional de Transporte.

Yes/Sí

No

PROPOSITION 417
PROPOSICIÓN 417

(Relating to County Transportation Excise (Sales) Taxes)

Do you favor the levy of a transportation excise (sales) tax including at a rate equal to one-half percent (0.5%) of the gross income from the business activity upon every person engaging or continuing in the business of selling tangible personal property at retail; provided that such rate shall become a variable or modified rate such that when applied in any case when the gross income from the sale of a single item of tangible personal property exceeds ten thousand dollars (\$10,000), the one-half percent (0.5%) tax rate shall apply to the first ten thousand dollars (\$10,000), and above ten thousand dollars (\$10,000), the measure of tax shall be a rate of zero percent (0.0%), in Pinal County for twenty (20) years to provide funding for the transportation elements contained in the Pinal Regional Transportation Plan?

Do you favor the levy of a transaction privilege (sales) tax for regional transportation purposes, including at a variable or modified rate, in Pinal County?
A "YES" vote has the effect of imposing a transaction privilege (sales) tax in Pinal County, including at a variable or modified rate, for twenty (20) years to provide funding for the transportation projects contained in the Regional Transportation Plan.

A "NO" vote has the effect of rejecting the transaction privilege (sales) tax for transportation purposes in Pinal County.

(Referente a Impuesto de Transacción (Ventas) para Transporte del Condado)

¿Está usted a favor de la imposición de un impuesto de transacción (ventas) de transporte incluido a un índice equivalente al medio por ciento (0.5%) de los ingresos brutos de la actividad de negocios a cada persona que participa o continúa participando en el negocio de vender propiedad personal tangible al por menor, siempre que tal índice se convierta en un índice variable o modificado tal que cuando se aplica en cualquier caso cuando los ingresos brutos de la venta de un solo artículo de propiedad personal tangible supera los diez mil dólares (\$10,000), el medio por ciento (0.5%) del índice de impuesto se aplicará a los primeros diez mil dólares (\$10,000), y sobre diez mil dólares (\$10,000), la medida del impuesto será un índice de cero por ciento (0.0%), en el Condado de Pinal por veinte (20) años para proveer financiamiento para los elementos de transporte incluidos en el Plan de Transporte Regional Pinal?

¿Está usted a favor de la imposición de un impuesto de transacción (ventas) para fines de transporte regional, incluido a un índice variable o modificado, en el Condado de Pinal?

Un voto de "SI" tiene el efecto de imponer un Impuesto de transacción (ventas) en el Condado de Pinal, incluido a un índice variable o modificado por veinte (20) años para proporcionar financiamiento para los proyectos de transporte incluidos en el Plan de Transporte Regional.

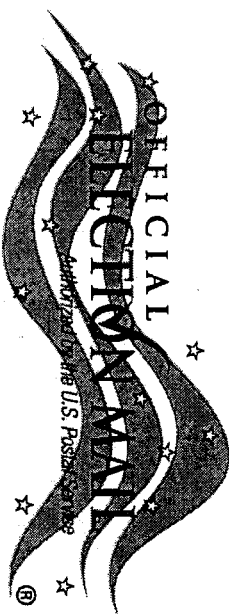
Un voto de "NO" tiene el efecto rechazar el impuesto de transacción (ventas) para fines de transporte en el Condado de Pinal.

Yes/SI

No

In order to be valid and counted, the ballot MUST be received in the office of the County Recorder or other officer in charge of elections or it may be deposited at any polling place in the county no later than 7:00 P.M. on election day.

Para ser válida y contada, su boleta electoral y Declaración Jurada se DEBE entregar a la oficina del Registrador del Condado o otro oficial a cargo de elecciones o puede ser depositada en cualquier lugar de votación en el condado a más tardar las 7:00 P.M. el día de la elección.

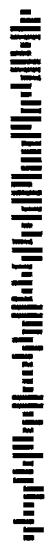


OFFICIAL BALLOTING MATERIAL

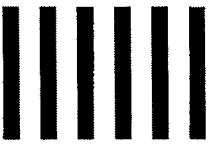
BUSINESS REPLY MAIL
FIRST-CLASS MAIL PERMIT NO. 1 COOLIDGE, AZ

POSTAGE WILL BE PAID BY ADDRESSEE

VIRGINIA ROSS
PINAL COUNTY RECORDER/VOTER REGISTRATION
PO BOX 460
COOLIDGE AZ 85128-9994



NO POSTAGE
NECESSARY
IF MAILED
IN THE
UNITED STATES



**WARNING: VOTING MORE THAN ONCE IN THE SAME ELECTION IS A CRIME.
ADVERTENCIA: VOTAR MÁS DE UNA VEZ EN LA MISMA ELECCIÓN ES UN CRIMEN**

**WARNING - IT IS A FELONY TO OFFER OR RECEIVE ANY COMPENSATION FOR A BAL
ADVERTENCIA - ES UN DELITO GRAVE OFRECER O RECIBIR CUALQUIER
COMPENSACIÓN POR UNA BOLETA ELECTORAL**



PINA-ES/70R005

Return Envelope / Sobre de Retorno

If the voter was assisted by another person in marking or returning the ballot, complete the following:

I declare the following under penalty of perjury: At the registered voter's request I assisted the voter identified in this affidavit with marking or returning the voter's ballot. I marked or returned the ballot as directly instructed by the voter. I provided the assistance because the voter was physically unable to mark the ballot solely due to illness, injury, or physical limitation and I understand that there is no power of attorney for voting and that the voter must be able to make the voter's selection even if the voter cannot physically mark the ballot.

Si el/la votante fue asistido/a por otra persona al marcar o regresar la boleta electoral, llene lo siguiente:

Yo declaro lo siguiente bajo pena perjurio: Ante la petición del/la elector/a registrado/a yo ayudé al/la votante identificado/a en este affidavit a marcar o regresar la boleta electoral del/la votante, yo marqué o regresé la boleta electoral como me lo indicó directamente el/la votante, yo proporcioné la asistencia porque el/la votante, no pudo físicamente marcar la boleta únicamente debido a enfermedad, lesión o limitación física o no pudo de otra forma regresar la boleta electoral y entiendo que no hay carta poder alguna para votar y que el/la votante debe poder hacer la selección del/la votante aún si el/la votante no puede marcar físicamente la boleta electoral.



Name of voter assistant / Nombre del/la asistente del/la votante

Address of voter assistant / Domicilio del/la asistente del/la votante

Signature of voter assistant / Firma del/la asistente del/la votante

BALLOT AFFIDAVIT State of Arizona, County of Pinal - I declare the following under penalty of perjury, I am a registered voter in Pinal County Arizona. I have not voted and will not vote in this election in any other county or state. I understand that knowingly voting more than once in any election is a class 5 felony and I voted the enclosed ballot and signed this affidavit personally unless noted on envelope jacket.

DECLARACION JURADA DE LA BOLETA Estado de Arizona, Condado de Pinal - Yo declaro lo siguiente bajo pena de perjurio: Soy un/a elector/a registrado/a en el condado Pinal, Arizona, no he votado y no votare en esta eleccion en cualquier otro condado o estado, yo entiendo que votar más de una vez a sabiendas en cualquier eleccion es un delito grave de la clase 5 y he votado en la boleta electoral adjunta y firmado este affidavit personalmente a menos que esté especificado de esté sobre es verdadera.

SIGN HERE / FIRME AQUI

X _____

PHONE NUMBER
NÚMERO DE TELÉFONO

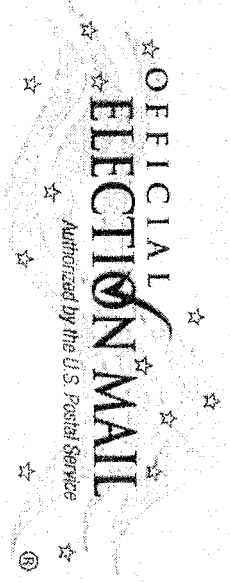
DATE
FECHA

WILL NOT BE PROCESSED WITHOUT YOUR SIGNATURE / NO SE TRAMITAR SIN SU FIRMA

Ballot Affidavit Envelope - Sobre para el Affidavit de la Boleta Electoral

Virginia Ross
Pinal County Recorder
P.O. Box 460
Coolidge, Arizona 85128-0008

RETURN SERVICE REQUESTED



OFFICIAL EARLY BALLOTING MATERIAL - FIRST-CLASS MAIL

Material Oficial para Votar de Antemano

PRESORTED
FIRST-CLASS MAIL
U.S. POSTAGE PAID
PINAL COUNTY
VOTER REGISTRATION



PINA-ES/70W001

EXHIBIT 5

RESOLUTION NO. 2018-01
PINAL REGIONAL TRANSPORTATION AUTHORITY

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PINAL REGIONAL TRANSPORTATION AUTHORITY (1) REAFFIRMING THE CORRECTNESS AND ACCURACY OF THE ELECTION MATERIALS PREPARED BY THE PINAL COUNTY, ARIZONA BOARD OF SUPERVISORS PURSUANT TO SECTION 48-5314, ARIZONA REVISED STATUTES, AND (2) REAFFIRMING THAT THE TRANSPORTATION EXCISE (SALES) TAX DESCRIBED THEREIN THAT WAS APPROVED BY A MAJORITY OF THE QUALIFIED ELECTORS VOTING AT THE COUNTYWIDE ELECTION ON NOVEMBER 7, 2017, MUST BE COLLECTED AT A VARIABLE RATE AND/OR A MODIFIED RATE PURSUANT TO SECTION 42-6106(C), ARIZONA REVISED STATUTES, AS EXPRESSLY DESCRIBED IN THE BALLOT PREPARED IN CONNECTION WITH SUCH ELECTION AND THE PUBLICITY PAMPHLET RELATED THERETO

WHEREAS, the Pinal Regional Transportation Authority (the "**Pinal RTA**") is an Arizona special taxing district, duly formed and existing, pursuant to Section 48-5302, *et seq.*, Arizona Revised Statutes ("A.R.S."), for the purposes of coordinating multi-jurisdictional cooperation in transportation planning, improvements and fund-raising as a municipal corporation through taxation and bonding, with the public's input and voter approval; and

WHEREAS, A.R.S. Section 42-6106 directs the Arizona Department of Revenue ("**ADOR**") to collect a transportation excise tax (the "**Transportation Excise Tax**") if (i) the qualified electors of the county in which the regional transportation authority is established approve the Transportation Excise Tax and (ii) the regional transportation authority levies the Transportation Excise Tax; and

WHEREAS, on June 5, 2017 the Pinal RTA adopted a twenty-year comprehensive multimodal transportation plan (the "**Plan**") and requested the Board of Supervisors of Pinal County, Arizona (the "**County**") to call a Special Election (the "**Election**") of the qualified electors at a countywide election regarding the approval of the Plan and the levy of the Transportation Excise Tax pursuant to A.R.S. Section 42-6106 needed to fund the Plan; and

WHEREAS, on June 21, 2017, the Board of Supervisors of Pinal County, Arizona called the Election regarding the approval of the Plan and the levy of the Transportation Excise Tax; and

WHEREAS, in connection with the Election the Board of Supervisors of the County caused to be prepared the Publicity Pamphlet and Sample Ballot (collectively, the "**Election Materials**"); and

WHEREAS, the Election Materials clearly describe all the categories of transaction privilege tax categories (the "**Sales Tax Categories**") that would be the subject of the Transportation Excise Tax as set forth in the Publicity Pamphlet and

WHEREAS, on October 5, 2017, the Board reviewed the Election Materials and affirmed that the Election Materials described a variable rate and/or modified rate pursuant to Section 42-6106(C) and authorized the application of the Transportation Excise Tax on all Sales Tax Categories; and

WHEREAS, on November 7, 2017, a majority of the qualified electors of Pinal County approved the Plan and the Transportation Excise Tax as set forth in the Election Materials.

NOW, THEREFORE, BE IT RESOLVED by this Board that in light of the clear approval of the Plan and Transportation Excise Tax:

Section 1. Levy of Tax. That a transportation excise tax as provided in A.R.S. Section 42-6106 be levied and collected at the rates specified in A.R.S. Section 42-6106 (B) and as set forth on pages 14 and 15 of the Publicity Pamphlet, attached as Exhibit A; provided, however, that with respect to application of such tax to the business classification described in A.R.S. Section 42-5010 (A)(1)(I), such transportation excise tax shall be levied and collected at a variable or modified rate, as specified in the ballot proposition relating to the Transportation Excise Tax and approved by a majority of the qualified electors voting, such that when applied in any case when the gross income from the sale of a single item of tangible personal property exceeds ten thousand dollars (\$10,000), a one-half percent (0.5%) tax rate shall apply to the first ten thousand dollars (\$10,000), and above ten thousand dollars (\$10,000), the measure of tax shall be a rate of zero percent (0.0%).

Section 2 Collection. That the ADOR is authorized and directed to begin collection of the Transportation Excise Tax at the rates specified in Paragraph 1 of this Resolution on April 1, 2018 and to continue collection until March 31, 2038.

Section 3 Escrow Account. That the Executive Director of the Pinal RTA is hereby instructed to open an interest bearing escrow account ("**Escrow Account**") at a federally insured financial institution located in Pinal County for the deposit of collections of the Transportation Excise Tax as and when collected and shall deposit all transmitted taxes and withhold distribution from said escrow account until final judgment is entered by the Superior Court of the State of Arizona in Arizona Tax Court cases TX2017-000663 and TX2018-000902.

Section 4. Delivery of Resolution to ADOR. The Pinal RTA Executive Director shall transmit a certified copy of this Resolution to the ADOR Director with a direction that the ADOR Director cause the Transportation Excise Tax described in this Resolution to be collected in the manner provided by law and that the proceeds of tax such less any administrative expenses, be transmitted to

the Pinal RTA to implement the Plan. A certified copy of this Resolution shall be provided to the Pinal County Board of Supervisors and shall also be recorded in the office of the County Recorder of Pinal County, Arizona

Section 5. Additional Acts. The officers and agents of the Pinal RTA are hereby authorized and directed to do all such acts and things and to execute and deliver all such documents on behalf of the Pinal RTA as may be necessary to carry out the terms and intent of this resolution.

PASSED AND ADOPTED by the Board of Directors of the Pinal Regional Transportation Authority this 22nd day of February, 2018.

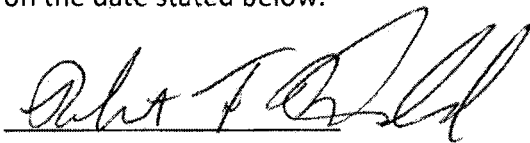


Dave Waldron
Pinal Regional Transportation Authority
Board Chair

Certification:



the Executive Director of the Pinal RTA, hereby certifies and attests that he has access to the official records of the Board of the Pinal RTA, and that the foregoing Resolution was duly adopted by the Board of the Pinal RTA on February 22, 2018 at a duly noticed and public meeting, and that this Resolution has not been altered or amended and remains in full force and effect on the date stated below.



Robert F. MacDonald
Pinal Regional Transportation Authority
Executive Director

Date: 02/22/18

Approved as to form:



William J. Sims
Pinal Regional Transportation Authority
Attorney

EXHIBIT 6

When recorded, please return to:
Clerk of the Pinal County
Board of Supervisors
P.O. Box 827
Florence, AZ 85132

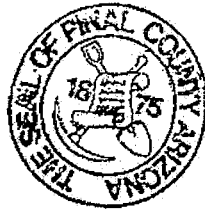
RESOLUTION NO. 022818-RTATET

**RESOLUTION OF THE PINAL COUNTY BOARD OF SUPERVISORS
ACKNOWLEDGING AND APPROVING RESOLUTION NO. 2018-01 OF THE PINAL COUNTY
REGIONAL TRANSPORTATION AUTHORITY AND REQUESTING IMPLEMENTATION AND
COLLECTION OF THE TRANSPORTATION EXCISE TAX**

WHEREAS, the Pinal County Board of Supervisors acknowledges that the Board of Directors of the Pinal County Regional Transportation Authority (the "RTA Board") adopted Resolution No. 2018-01 on February 22, 2018, authorizing and directing the Arizona Department of Revenue (the "ADOR") to take all necessary steps to begin collection of the Transportation Excise Tax as approved by a majority of the Pinal County voters at the November 7, 2017 election.

THEREFORE, BE IT RESOLVED, the Pinal County Board of Supervisors supports and endorses the actions adopted by the RTA Board and likewise requests the ADOR proceed with implementation and collection of the Transportation Excise Tax.

PASSED AND ADOPTED this 28 day of Feb., 2018, by the PINAL COUNTY BOARD OF SUPERVISORS.



ATTEST:

Natasha Kemmer
Clerk of the Board

Todd House
Todd House, Chairman of the Board