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# MEMORANDUM

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Date: May 26, 2015

To: The Honorable Chair and Members  
Pima County Board of Supervisors

From: C.H. Huckelberry  
County Administrator

A handwritten signature in black ink, appearing to be "CHH", is written over the printed name "C.H. Huckelberry".

Re: **Maricopa County Superior Court Case Regarding the Cardinal Football Stadium Tax and Funding of our Stadium District**

At a recent Board of Supervisors meeting a question was raised regarding a Maricopa County Superior Court case, car rental tax revenue used for the construction of the Cardinal's Football Stadium tax, and the applicability of the current litigation to the County's receiving car rental tax to pay for a portion of our operating and/or Stadium District capital costs. The case is currently in Maricopa County Superior Court and is not resolved. Following the Superior Court ruling, we would expect an appeal to the Arizona Court of Appeals.

Attached is a copy of an email response from Chief Deputy Civil County Attorney Thomas Weaver about this subject to Supervisor Ally Miller's office. It is appropriate the Board of Supervisors receive the same information, since this issue was raised at a Board of Supervisors meeting.

CHH/anc

Attachment

c: Thomas Weaver, Chief Deputy Civil County Attorney  
Regina Nassen, Deputy County Attorney

**From:** Thomas Weaver  
**Sent:** Friday, May 22, 2015 3:17 PM  
**To:** 'Jeannie Davis'  
**Cc:** Ally Miller  
**Subject:** RE: Scanned Document(s) from BOS-ADE-111-P01

Jeannie –

This is still an active court case in Maricopa County. The expectation is that after they finish in the trial court there will be an appeal to the Court of Appeals. The trial court ruling has no binding effect on anyone but the parties to that case. The trial court found the tax to be in violation of the Arizona Constitution and right now the parties are litigating the question of whether that means there should be a refund of the amounts collected or whether the tax should just be invalidated going forward. The trial court has yet to rule on that question. Regina Nassen in our office has been closely following the case and will keep the County properly advised as it progresses.

Tom Weaver  
Chief Civil Deputy  
740-5576

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**From:** Jeannie Davis [<mailto:Jeannie.Davis@pima.gov>]  
**Sent:** Tuesday, May 19, 2015 5:15 PM  
**To:** Thomas Weaver  
**Cc:** Ally Miller  
**Subject:** FW: Scanned Document(s) from BOS-ADE-111-P01

Good afternoon Tom,

In today's meeting, Supervisor Miller brought up the question of legality and risks to the County as a result of how we fund a portion of the stadium district. Attached you will find documents that she referenced in the meeting. Supervisor Miller is requesting your legal opinion on what risks we are taking for using car rental tax monies to fund the Stadium District and if it is a violation of the Constitution (Article 9, Section 14 attached). As you will see this was brought about by a lawsuit in Maricopa County and Mr. Huckelberry voiced concern about this a year ago (also attached in article).

Respectfully,  
**Jeannie Davis**  
*Chief of Staff*  
**Pima County Supervisor Ally Miller – District 1**