SUPREME COURT OF ARIZONA

STATE OF ARIZONA, *ex rel.* MARK BRNOVICH, Attorney General, Petitioner, v. CITY OF TEMPE, Arizona, Respondent.	Case No.:

PETITION FOR SPECIAL ACTION UNDER A.R.S. § 41-194.01(B)(2)

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INTRODUCTION

Pursuant to A.R.S. § 41-194.01(B)(2), Petitioner seeks a ruling that the City of Tempe ("City") violates Arizona law when it uses a City Council resolution that applies to *any* future government property improvement leases *anywhere* in the City to impose the lower government property lease excise tax ("GPLET") rate under paragraph A of A.R.S. § 42-6203 ("GPLET Rate Statute"). Under that statute, two possible GPLET rates can apply to a GPLET lease: (1) the generally applicable GPLET rate under A.R.S. § 42-6203(B); or (2) a lower rate that used to be the generally applicable rate, but was grandfathered such that it now may be imposed only by meeting certain requirements under A.R.S. § 42-6203(A). Among those requirements is that the City have approved "a development agreement, ordinance or resolution" by June 1, 2010 "that authorized *a lease* on the occurrence of specified conditions." A.R.S. § 42-6203(A) (emphasis added). And just weeks before the June 1, 2010 deadline expired, the City did exactly that eight times. However, the City also has imposed the lower, grandfathered GPLET rate by relying on City Resolution 2010.76 ("Resolution 76"), which was adopted on the same day as the eight specific resolutions yet purports to approve imposing the lower GPLET rate not for *a* lease of specific property, but for *any* future GPLET leases *anywhere* in the City.

By relying on Resolution 76 in this manner, the City's actions contravene both the plain language and discernable legislative intent of A.R.S. § 42-6203(A). And in so doing, the City has unilaterally reduced tax revenue that otherwise would flow lawfully from leased property to the City's schools, Maricopa County, the Maricopa County Community College District, special taxing districts within the City's community, and the State of Arizona itself. Furthermore, in negotiating GPLET leases that rely on Resolution 76, the City appears to structure such arrangements to ensure it loses none of the revenue it would otherwise receive if the lower GPLET rate were not imposed. But the revenue reductions to Maricopa County, the Maricopa County Community College District, special taxing districts within the City's community, and the State of Arizona can total in the millions over even a modest lease term, which is a burden ultimately passed on to taxpayers in the form of higher ad valorem taxes. Accordingly, Petitioner respectfully requests that this Court declare that no future GPLET lease entered into by the City may rely on Resolution 76 or any similar generalized authorization to impose the lower, grandfathered GPLET rate.

PARTIES

Petitioner State of Arizona *ex rel.* Mark Brnovich, Attorney General (the "Attorney General"), is the proper party to bring actions under A.R.S. § 41-194.01.

State ex rel. Brnovich v. City of Tucson ("Tucson"), 242 Ariz. 588, 594-96 ¶¶21-29 (2017). Respondent City of Tempe is a municipal corporation and charter city, organized under the laws of the State of Arizona.

JURISDICTIONAL STATEMENT

This Court has jurisdiction over this petition pursuant to Article VI, § 5(6) of the Arizona Constitution, which grants this Court "[s]uch other jurisdiction as may be provided by law," and A.R.S. §§ 41-194.01, 42-5029(L), and 43-206(F).

Moreover, this Court has recognized that A.R.S. § 41-194.01(B)(2) confers mandatory jurisdiction on this Court via a statutory special action. *See Tucson*, 242 Ariz. at 594-96 ¶¶21-29. Under A.R.S. § 41-194.01(A), a member of the Legislature may request that the Attorney General investigate "any ordinance, regulation, order or other official action adopted or taken by the governing body of a county, city or town that the member alleges violates state law or the Constitution of Arizona." If the Attorney General determines that an ordinance "may violate" state law, then the Attorney General is directed to file a special action in this Court to resolve the issue, and this Court is directed to "give the action precedence over all other cases." *Id.* § 41-194.01(B)(2); *see also Tucson*, 242 Ariz. at 595 ¶24.

STATEMENT OF THE ISSUE

May the City impose the lower, grandfathered GPLET rate under A.R.S. § 42-6203(A) by relying on a resolution passed before June 1, 2010 that purports to authorize future GPLET leases with the lower rate for any City property, or does the GPLET Rate Statute instead require that the development agreement, ordinance, or resolution passed before June 1, 2010 be lease- or property-specific?

STATEMENT OF FACTS

I. The Attorney General's Investigation

On January 2, 2018, Representative Vince Leach submitted a request for investigation pursuant to A.R.S. § 41-194.01 that identified Tempe Ordinance O2017.39 ("Ordinance 39") and Ordinance O2017.48 ("Ordinance 48") as being potentially unlawful. Ex. A at APP0004. The Attorney General's Office conducted an investigation, and on February 1, 2018, the Attorney General's Office issued its statutorily prescribed report ("Report"), which concluded that Ordinance 39 did not violate state law but that Ordinance 48 may violate state law. Ex. B at APP0010, APP0020.

The Attorney General's Office forwarded the Report to the City and thereafter communicated with the City Attorney's Office about whether the City would take action regarding the issues identified in the Report to resolve the issue

short of a special action petition. The Attorney General's Office ultimately could not reach agreement with the City and therefore files this special action petition.

II. Background Of The Relevant Statute – A.R.S. § 42-6203

This petition concerns a particular section of the GPLET statutory scheme. *See generally* A.R.S. §§ 42-6201 to 42-6210. In sum, the GPLET statutory scheme enables a "government lessor" to lease government-owned real property to a private tenant, often in exchange for the private tenant constructing or developing an improvement on the land.[1] During the term of such a lease, the tenant pays a GPLET, as established by statute, in lieu of property tax on the land and improvements. *See* A.R.S. § 42-6203 (GPLET Rate Statute). Revenues collected from GPLETs are distributed by county treasurers among the appropriate county (13%), city or town (7%), community college district (7%), common school district (36.5%), and high school district (36.5%). A.R.S. § 42-6205(B).

When first enacted, the GPLET Rate Statute set a generally applicable GPLET rate in what is now paragraph A. In 2010, the Arizona Legislature amended the GPLET Rate Statute to increase the generally applicable GPLET rate (now paragraph B), while also allowing the previous GPLET rate structure to

[1] "Government lessor" is defined as "a city, town, county or county stadium district." A.R.S. § 42-6201(1).

remain available for leases that either were "entered into before June 1, 2010" or where:

> a development agreement, ordinance or resolution was approved by the governing body of the government lessor before June 1, 2010 that authorized a lease on the occurrence of specified conditions and the lease was entered into within ten years after the date the development agreement was entered into or the ordinance or resolution was approved by the governing body.

2010 Ariz. Sess. Laws, ch. 321, § 2 (2d Reg. Sess.) (codified at A.R.S. § 42-6203(A)).

In addition to being a lower GPLET rate altogether, the paragraph A rate further decreases in tiered increments as the property improvement ages, starting after ten years until "the tax due is zero" after fifty or more years. *See* A.R.S. § 42-6203(A)(2). Thus, GPLET leases subject to the paragraph A rate may pay no GPLET at all—even for shorter leases on older property improvements—because calculating the GPLET rate pursuant to this tiered decrease runs from when "the original certificate of occupancy was issued" for the pertinent government property improvement under the GPLET lease. *Id.*

III. Background Of The Relevant City Ordinance And Resolution

Ordinance 48 concerned a development project "located at 1625 West Fountainhead Parkway" in the City, which was first memorialized by an October 2017 development agreement between the City and Bank of the West. *See* Ex. C at

APP0022; Ex. D at APP0025; Ex. E at APP0028. Specifically, Ordinance 48 authorized execution of a "Land and Improvements Lease" that the City negotiated with KBSII Fountainhead LLC ("Fountainhead Lease"). Ex. C at APP0022. Once executed, the Fountainhead Lease would impose the lower GPLET rate of the GPLET Rate Statute paragraph A. *See* Ex. F at APP0135. The City Council adopted Ordinance 48 on November 9, 2017. Ex. G at APP0208-0209. The City and KBSII Fountainhead executed the Fountainhead Lease on January 11, 2018, and it was recorded with the Maricopa County Recorder on January 17, 2018. Ex. H at APP0212.

Ordinance 48 cited Resolution 76 as authority for entering into the Fountainhead Lease. Ex. C at APP0022. Resolution 76, which the City adopted on May 20, 2010, authorized the City Mayor "to execute one or more Government Property Land and Improvement Leases" on any government property improvement located in the City when "specified conditions have been satisfied as to each [] Lease." Ex. I at APP0225. The conditions listed were: (1) a building existed on the pertinent property (a) "for which a certificate of occupancy has been issued," (b) "for which title of record is held by the City of Tempe," (c) "which is situated on land for which the City holds title of record," and (d) "which is available for use for any commercial, residential rental, or industrial purpose;" (2)

the City and the pertinent developer "have entered into a development agreement" detailing the government property improvement and various other specifics; (3) the development agreement provided for payments to "the Tempe Union High School District and Tempe Elementary School District No. 3" if the GPLET lease included a tax abatement; and (4) the lease be entered into within 10 years of the adoption of Resolution 76. *Id.* at APP0225-0226.

ARGUMENT

I. The City's Reliance On Resolution 76 To Obtain The Lower, Grandfathered GPLET Rate Violates A.R.S. § 42-6203(A)

The City violates the GPLET Rate Statute when it relies on Resolution 76—an authorization that is not lease- or property-specific—to impose the lower, grandfathered GPLET rate in lieu of the generally applicable GPLET rate. As discussed below, the GPLET Rate Statute requires that the City have adopted a lease- or property-specific resolution or ordinance before June 1, 2010 as a prerequisite to imposing the lower, grandfathered GPLET rate. Although Resolution 76 was adopted before June 1, 2010, it is not lease- or property-specific because it purports to generally authorize the City's Mayor to execute leases "for each government property improvement *located on real property within the City of Tempe* on the occurrence of the conditions specified in this resolution." Ex. I at APP0225 (emphasis added). The expansive geographical scope of Resolution 76

designates seemingly *all property* within the City as being available for possible future GPLET leases containing the lower, grandfathered GPLET rate set forth in paragraph A of the GPLET Rate Statute.

The City's reliance on Resolution 76's broad scope does not comport with the GPLET Rate Statute's plain language or any secondary interpretive factors the Court may consider. Rather, for the City to impose the lower, grandfathered GPLET rate, the GPLET Rate Statute requires a pre-June 1, 2010 authorizing measure for either (1) a specific lease or (2) a future lease for a specific property.

A. The GPLET Rate Statute's Plain Language Forecloses Reliance On A General Grant Of Authority Such As Resolution 76 To Impose The Lower, Grandfathered GPLET Rate For A Property

The GPLET Rate Statute's plain language best demonstrates that a pre-June 2010 development agreement, resolution, or ordinance must be lease- or property-specific for a government lessor to later impose the lower, grandfathered GPLET tax rate. When interpreting statutes, this Court first looks to a statute's plain language. *Premier Physicians Grp. v. Navarro*, 240 Ariz. 193, 195 ¶9 (2016). "A statute's plain language best indicates legislative intent, and when the language is clear, [the Court] appl[ies] it unless an absurd or unconstitutional result would follow." *Id.* As relevant here, the GPLET Rate Statute provides when the lower, grandfathered GPLET rate can apply to GPLET leases:

> Except as otherwise provided in this section, if a lease of a government property improvement was entered into before June 1, 2010, or if a development agreement, ordinance or resolution was approved by the governing body of the government lessor before June 1, 2010 that authorized a lease on the occurrence of specified conditions and the lease was entered into within ten years after the date the development agreement was entered into or the ordinance or resolution was approved by the governing body and the lease was determined by the department of revenue to be in compliance with this subsection[.]

A.R.S. § 42-6203(A).

The GPLET Rate Statute repeatedly uses the singular articles "a" and "the" when referring to "lease." The GPLET Rate Statute first authorizes imposing the lower GPLET rate if "*a* lease of *a* government property improvement was entered into before June 1, 2010[.]" *Id.* (emphasis added). Thereafter, the lower GPLET rate may be imposed if "a development agreement, ordinance or resolution" is approved by the City's governing body before June 1, 2010 "that authorized *a* lease . . . and *the* lease was entered into within ten years" of the development agreement, ordinance, or resolution. *Id.* (emphasis added). As used in the second clause, "lease" is shorthand for the full description used in the preceding clause, which is "a lease of a government property improvement." *Id.* Using singular articles when referring to "lease" demonstrates that to impose the lower, grandfathered GPLET rate, specificity is necessary in a governing body's

authorizing action; a development agreement, ordinance, or resolution must have authorized a specific GPLET lease or a future GPLET lease for a specific property.

Critically, interpreting the GPLET Rate Statute to permit the City to rely on a general authority such as Resolution 76 in imposing the lower, grandfathered GPLET rate on any property within City boundaries would render superfluous the requirement that "a development agreement, ordinance or resolution [be] approved . . . before June 1, 2010." *See City of Tucson v. Clear Channel Outdoor, Inc.*, 209 Ariz. 544, 552 ¶31 (2005) ("Whenever possible, we do not interpret statutes in such a manner as to render a clause superfluous."). This requirement is meaningless if the Legislature intended merely to enact a ten-year window for government lessors to impose the lower, grandfathered GPLET rate at will, which is exactly what Resolution 76 purports to do.

Moreover, interpreting the GPLET Rate Statute to permit the City to rely on a general authorization applicable to the whole City similarly would run afoul of the well-acknowledged rule that words used repeatedly in the same statute should be given consistent meaning absent clear intent to the contrary. *See, e.g., Jennings v. Woods*, 194 Ariz. 314, 321 ¶¶28-30 (1999). The first use of the phrase "a lease" in paragraph A of the GPLET Rate Statute demonstrates that the statute is contemplating a discrete lease that the City actually could (and did) enter into.

Therefore, the later uses of "a lease" and "the lease" must similarly refer to discrete parcels that the City actually could enter into agreements to lease. Stated differently, an authorizing resolution meeting the requirements of the GPLET Rate Statute must detail property with adequate specificity to determine the property's boundaries such that a lease could be entered into for the property as detailed. Accordingly, a resolution that does no more than say the entire City is eligible for the lower, grandfathered GPLET rate (such as Resolution 76) has not authorized "a lease" as used in paragraph A. The only way to read such a resolution as authorizing "a lease" would be if the lease were for the entire City, which would not be a lease the City could ever approve.[2]

If the Legislature had intended to supply the City with authority to reserve the lower, grandfathered GPLET rate for any property within its boundaries after June 1, 2010, it easily could have done so by enacting a grant of general authority. The Legislature knows how to provide such authority to municipalities. *See*, *e.g.*, A.R.S. § 9-500.05(A) (generally authorizing municipalities "by resolution or ordinance" to "enter into development agreements relating to property in the

[2] That the GPLET Rate Statute requires a resolution to authorize "a lease on the occurrence of *specified* conditions" further bolsters the conclusion that the conditions must be tied to a specific property that a governing body had before it for consideration in reserving the lower, grandfathered GPLET rate. *See* A.R.S. § 42-6203(A) (emphasis added).

municipality"); A.R.S. § 9-500.11 (Version 2) (generally authorizing municipalities to "appropriate and spend public monies for and in connection with economic development activities"). But nothing in the GPLET Rate Statute could be construed as authorizing a government lessor to generally reserve all property within its boundaries for purposes of imposing the lower, grandfathered GPLET rate, and the City therefore lacks such general authority. *See State ex rel. Horne v. AutoZone, Inc.*, 229 Ariz. 358, 362 ¶19 (2012) (legislature knows how to provide authority in statutes to government actors); *cf. Estate of Braden ex rel. Gabaldon v. State*, 228 Ariz. 323, 327 ¶15 (2011) (pattern of language usage in statutes shows "that if the legislature had intended to include [specific language] . . . it would have expressly done so"); *In re Estate of Winn*, 225 Ariz. 275, 277-78 ¶13 (App. 2010) (statute's broad language "demonstrates that the legislature knows how to authorize wide-ranging damages when it chooses to do so").

Instead of providing government lessors with a general authority to impose the lower, grandfathered GPLET rate at will for another decade, the GPLET Rate Statute requires that the City have considered either an already-negotiated, specific lease or "a development agreement, ordinance or resolution . . . that authorized a lease." *See* A.R.S. § 42-6203(A). A government lessor's authority to impose the lower, grandfathered GPLET rate was meant for specific circumstances—either in

authorizing a specific GPLET lease or in reserving the right for the government lessor to enter into such leases on specific properties.

B. Secondary Factors Of Statutory Interpretation Also Support Interpreting The GPLET Rate Statute To Require A Specific Grant Of Authority To Impose The Lower, Grandfathered GPLET Rate

To the extent the Court determines that the statutory plain language is not enough to determine the GPLET Rate Statute's meaning, secondary factors the court may apply further bolster the interpretation that a government lessor must adopt a specific ordinance or resolution for each specific lease or property. The legislative history, context, and discernable purpose of the revised GPLET Rate Statute support this interpretation. *See Premier Physicians Grp.*, 240 Ariz. at 195 ¶9 (Court may consider "statute's context, subject matter, historical background, effects and consequences, and spirit and purpose" when statutory language is ambiguous).

The broader context of the Legislature's 2010 amendment to the GPLET Rate Statute supports interpreting the statute as opening only a narrow window for imposing the lower, grandfathered GPLET rate. When the GPLET statutory scheme was first enacted in 1996, the rate that is now outlined in paragraph A, including the tiered decrease that ultimately results in no GPLET being levied, was the sole GPLET rate for any GPLET lease entered into by a government lessor.

See 1996 Ariz. Sess. Laws, ch. 349, § 5 (2d Reg. Sess.) (codified at A.R.S. § 42-1901 *et seq.*). The 2010 amendments completely revised the GPLET scheme. Besides raising the generally applicable GPLET rate, the 2010 revision also created several other new requirements and limitations for imposing a GPLET: it added a requirement that the Department of Revenue "maintain a public database" of all leases that imposed a GPLET, *see* A.R.S. § 42-6202 (D); it added a requirement that county treasurers must submit a report to the Department of Revenue of annual "returns and payments" for GPLET leases, *see* A.R.S. § 42-6204 (F); and it restricted when a government lessor could enter into a lease with a GPLET abatement, *see* A.R.S. § 42-6209 (A), (C); *see generally* 2010 Ariz. Sess. Laws, ch. 321, § 2 (2d Reg. Sess.) (codified at A.R.S. § 42-6203(A)).[3]

These 2010 changes to the law demonstrate a legislative intent to substantially alter the GPLET scheme. To that end, it is difficult to envision the Legislature enacting such seemingly extensive changes only to undermine those very changes by granting government lessors a decade-long window in which to

[3] In addition, some of the legislative history regarding the enacted version of the 2010 bill that revised the GPLET Rate Statute noted that the express purpose of the statutory changes was to enact "requirements for all new Government Property Lease Excise Tax (GPLET) leases entered into beginning June 1, 2010, and [to] provide[] for the setting of new GPLET lease rates." Final Amended Senate Fact Sheet, H.B. 2504, 49th Leg., 2d Reg. Sess. (May 19, 2010).

impose the lower, grandfathered GPLET rate for any new GPLET lease within its boundaries merely by adopting a general resolution. *See State v. Bridgeforth*, 156 Ariz. 60, 63 (1988) (courts apply "presumption that when the legislature alters the language of a statute it intended to create a change in the existing law"); *Grubaugh v. Blomo ex rel. Cty. of Maricopa*, 238 Ariz. 264, 267 ¶9 (App. 2015) (same).

C. Specific Resolutions The City Adopted Contemporaneous With Resolution 76 Confirm The Attorney General's Reading Of The GPLET Rate Statute

Even the City recognized when it passed Resolution 76 that the resolution was not consistent with the requirements of the GPLET Rate Statute. This is demonstrated by the fact that the City adopted eight lease- or property-specific resolutions related to GPLET leases and lease rates on May 20, 2010—the same day as Resolution 76. Ex. J at APP0228-APP0243; Ex. K at APP0263-0264. Indeed, the staff summary reports submitted by City staff to the City Council regarding each of these eight leases noted that "[t]he new legislation [amending the GPLET Rate Statute] grandfathers certain leases authorized before June 1, 2010 if certain conditions are satisfied. City seeks to preserve the benefits of existing law for the [project to be approved by the resolution]." Ex. L at APP0268-APP0275. These City staff acknowledgements were in contrast to the staff comment regarding Resolution 76, which added to the previously quoted language, "Many

projects would be negatively affected if not grandfathered. City has in the past judiciously used the GPLET authority, and seeks to preserve the benefits of existing law for land within the City meeting certain criteria." Ex. M at APP0277.

By enacting eight lease- or property-specific resolutions contemporaneously with Resolution 76, the City recognized it was on questionable legal ground with Resolution 76. If the general authorization in Resolution 76 sufficiently authorizes the City under the GPLET Rate Statute to impose the grandfathered GPLET rate for any property within the City, the City's contemporaneous resolutions related to GPLET leases and lease rates would have been wholly redundant. *Cf. Adams v. Bolin*, 74 Ariz. 269, 276 (1952) ("In the interpretation of a statute, city ordinance or city charter the cardinal principle is to give full effect to the intent of the lawmaker, and each word, phrase, clause and sentence must be given meaning so that no part will be void, inert, redundant or trivial"). Adopting these additional resolutions shows even the City lacked confidence that Resolution 76 comported with the GPLET Rate Statute.

II. This Court Must "Resolve the Issue"

To resolve the issue presented here, this Court should declare that no future lease of government property entered into by the City may impose the lower, grandfathered GPLET rate by purporting to rely (as Ordinance 48 did) on

Resolution 76 or any similar generalized authorization. Section 41-194.01(B)(2) grants this Court authority "to resolve the issue" when reviewing special action petitions filed under that statute. *See Tucson*, 242 Ariz. at 594-95 ¶¶22, 25. This broad language empowers the Court to resolve the dispute between Petitioner and Respondent. Indeed, this Court already has indicated that a declaratory judgment is an appropriate mechanism for resolving a special action filed pursuant to A.R.S. § 41-194.01. *See Tucson*, 242 Ariz. at 595 ¶25 ("[I]t is this Court's responsibility 'to resolve the issue' via a process that . . . is 'akin to a standard declaratory judgment action.'").

A declaratory judgment regarding the lawfulness of the City's action is necessary and advisable because the ten-year statutory window under the GPLET Rate Statute to impose the lower, grandfathered GPLET rate has not yet expired. The GPLET Rate Statute provides that leases "entered into within ten years after the date . . . the ordinance or resolution was approved" may be eligible for the lower, grandfathered GPLET rate. A.R.S. § 42-6203(A). Resolution 76 was adopted on May 20, 2010. And because the City's position is that the resolution sufficiently authorizes entering into leases with the lower, grandfathered GPLET

rate, the City very well could rely on Resolution 76 again (until May 20, 2020).[4] Indeed, the City appears poised to do just that in at least two instances, having approved two Development Agreements that note the lower, grandfathered GPLET rate will be imposed in any future lease executed pursuant to those agreements. Ex. N at APP0320; Ex. O at APP0358.

Furthermore, unless this Court declares that Resolution 76 was insufficient authority to impose the lower, grandfathered GPLET rate, any future reliance by the City on Resolution 76 could avoid review. Even assuming that a legislator seeks review under A.R.S. § 41-194.01 (which is not guaranteed), the Attorney General may have insufficient time to analyze the facts and reach a conclusion before the City enters into a lease.[5] This portends the necessity of a declaratory judgment now, especially given that revenues collected from GPLETs in the City affect not only the City, but the respective coffers of Maricopa County, the Maricopa County Community College District, and the City's own schools. *See* A.R.S. § 42-6205(B) (establishing GPLET revenue distribution); *see also Ariz.*

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[4] At least one other municipality has enacted a similarly broad provision as well. *See* Town of Gilbert, Resolution No. 3017 (May 25, 2010).

[5] Here, the City executed the lease which relied on Resolution 76 on January 11, 2018—less than two weeks *after* this matter's initiating request was formally submitted. *See* Ex. A at APP0005 (submitted January 2, 2018).

State Bd. of Dirs. for Junior Colls. v. Phoenix Union High Sch. Dist., 102 Ariz. 69, 73 (1967) ("[D]eclaratory judgment is designed to afford security and relief against uncertainty with a view to avoiding litigation and to settle rights before there has been an irrevocable change of position by the parties.").

REQUEST FOR ATTORNEYS' FEES

Pursuant to A.R.S. § 12-348.01, Petitioner requests its reasonable attorney fees in preparing this petition and conducting proceedings in this Court. *See Tucson*, 242 Ariz. at 604 ¶65.

CONCLUSION

For the preceding reasons, Petitioner respectfully requests that this Court declare that the City's reliance on Resolution 76, or any similar generalized authorization, to impose a lower, grandfathered GPLET rate violates state law.

RESPECTFULLY SUBMITTED this 24th day of May, 2018.

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