



Royce T. Flora
Treasurer



Maricopa County Treasurer's Office

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December 30, 2020

Hon. Clint Hickman,
Chairman, Maricopa County BOS

Let me start by thanking the taxpayers of Maricopa County for allowing me to serve these past several years. The American Dream has been from the founding days of this Republic: Life, Liberty and Property. I have always been committed to the taxpayers of Maricopa County to do all I can to make sure taxes are low and affordable. I am extremely concerned about the American Dream being lost as a result of rising property taxes and governments insatiable appetite for revenue. One of my goals working with the legislature was to move low income seniors from a Class 3 to a Class 6. The Arizona legislature failed to pass the legislation 4 years in a row, in part due to Arizona Tax Research Association's (ATRA's) opposition as they continue to push for lower commercial property taxes and oppose lower residential taxes. By moving low income seniors to Class 6 this would lower their primary taxes by 50% and provide a Constitutional solution for this small group of seniors. As a result, according to the Joint Legislative Budget Committee the state general fund would benefit by \$2.7 Million each year.

I have been committed to doing all I can to keep all homeowners in their homes and reduce the tax burden on them. I have worked on policy to protect property rights, including a bill to prevent equity theft of one's home when government forecloses. This would make sure the equity (their life savings) goes back to the homeowner and is not kept by government.

This year I respectfully and urgently requested that the Governor of the great State of Arizona and our legislature, help taxpayers during these difficult times by calling a Special Session of the State Legislature in order to address tax issues, including at no cost extending the deadline to pay the second half of 2019 property taxes to at least June 1, 2020. The sad and disappointing thing is people are dying, businesses shutting down, wages lost, families straining to put food on their table and yet my request fell on deaf ears.

Last year I saw an injustice happening to Mr. James Boerner, a disabled veteran whose home was illegally put up for auction, over a \$221 delinquent tax. The Sheriff illegally seized Mr. Boerner's \$36,000 home for a \$221 delinquent tax, putting Mr. Boerner in jeopardy of being homeless. If government was unwilling to correct it, I was. After a hard-fought legal battle, Mr. Boerner had his home restored to him. Oddly enough, the Sheriff took credit for saving the home. But that is the corrupt environment I have come to expect.

Since taking office in January of 2017 the Treasurer's Office has increased the earnings from our Portfolio Investments from \$18 Million to just under \$100 Million in earnings thus benefiting the schools and the county by tens of millions of dollars. This year, despite the economic and social devastation of the COVID-19 virus, the Treasurer's investment earnings still topped \$90 Million. This enabled the Treasurer's Office to start a program which assisted Maricopa County school districts with the refinancing of their debt. This initiative saved numerous school districts significant monies by reducing their debt service costs. Our Office continues to do an excellent job of managing the taxpayers' money.

One of my strategic goals was providing the taxpayers a method to pay property taxes both safely and conveniently, especially while we navigate through the COVID-19 pandemic. As such, we have made considerable changes to our Treasurer Online Payment Program (TOPP) to allow taxpayers to pay not only current taxes but submit payments on both delinquent tax years and years with tax liens. Skip the trip downtown and pay online.

All our accomplishments went unappreciated and ignored by the Board. It has also come to my attention that the incoming Treasurer cannot be legally sworn in until January 11, 2021 and therefore according to the Arizona Constitution, my term would extend until that time. This is unacceptable to me for several reasons. First, the liability bond protecting me expires December 31st, 2020 and I would become personally liable for any loss. Second, the political environment at the County has become so toxic I have no desire to endure further abuse. Finally, I intend to participate in the recall of the Maricopa County board of supervisors which puts me in direct conflict with County government. For these and other reasons, I resign my office of Maricopa County Treasurer effective on the statutorily prescribed date of midnight, December 31st, 2020.

Sincerely,

A handwritten signature in cursive script that reads "Royce T. Flora". The signature is written in black ink and is positioned above the printed name.

Royce T. Flora