

Suzanne Droubie
Assessor



Stephanie Oroz
Chief Deputy Assessor

March 27, 2024

Pima County Clerk of the Board
33 N. Stone Ave, Ste 100
Tucson, AZ 85701

Re: Treasurer's Office

Honorable Board of Supervisors,

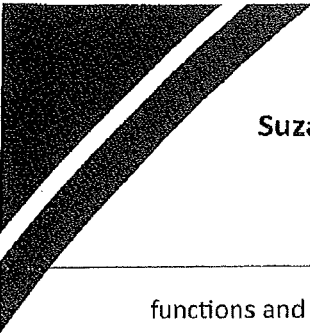
I want to applaud your recent decisions to prioritize fairness in appointments, avoiding any appearance of favoring incumbency among appointees tasked with fulfilling the remaining term of a retiring elected official. The Board of Supervisors have unique positions, in that they do not have deputy, so it is not possible to appoint a deputy to fulfill the remaining term. In contrast, the offices of the Assessor, Recorder, Sheriff, and Treasurer, do have deputies to the elected officials that handle a range of responsibilities including the management, administrative, and supervisory duties, associated with the day-to-day operations of the office, in the absence of the elected official.

The Treasurer's Office plays an important role in county government serving as the financial backbone of Pima County. The office is responsible for collecting property tax payments, dividing them according to the tax rates, and disbursing these funds to various taxing jurisdictions, such as school districts and fire districts. They also develop financial plans, prepare budgets and financial statements, all while ensuring compliance with local financial regulations and laws. An understanding of the complex relationships, financial structures, and statutory requirements of all the different entities is crucial to the successful management of the office and the county.

During the interim period, the appointed individual will oversee significant tasks such as the collection of the second half of the 2023 property taxes and ensuring their distribution among multiple taxing jurisdictions. Additionally, they will undertake the billing and collection of the first half of the 2024 property taxes and oversee the allocation of these funds accordingly. Pima County and its taxing jurisdictions must be able to rely on the Treasurer and their ability to, correctly collect, oversee, and distribute those funds accurately to operate. Appointing an individual with the most current experience and knowledge is of the utmost importance.

To keep the Treasurer's Office running smoothly, I respectfully request that you give strong consideration to appointing the current Deputy Treasurer. Since April of 2022, the Deputy has learned the day-to-day operations and responsibilities of running the Treasurer's Office. To ensure the continuity of the

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RM



Suzanne Droubie
Assessor

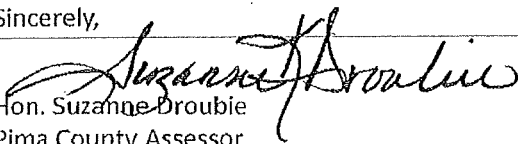


Stephanie Oroz
Chief Deputy Assessor

functions and interactions between the Treasurer, the County, the various taxing jurisdictions, and the departments of other Elected Officials, it is imperative that Treasurer's successor be acquainted with the current operations of the office. This can only be guaranteed if the functions of the Treasurer's Office continue to be carried out by the current Deputy Treasurer until Ms. Ford's successor is elected by the voters of Pima County.

Thank you for your consideration and commitment to maintaining the integrity of our county government.

Sincerely,



Hon. Suzanne Droubie
Pima County Assessor

cc: Jan Leshar, County Administrator
Hon. Adelia Grijalva
Hon. Rex Scott
Hon. Matt Heinz
Hon. Sylvia Lee
Hon. Steve Christy

AGENDA MATERIAL
DATE 4-2-24 ITEM NO. RA16

Rosy Millan

From: brian Johnson [REDACTED]
Sent: Sunday, March 31, 2024 1:47 PM
To: COB_mail
Subject: 4-2-24 Agenda Item 16

CAUTION: This message and sender come from outside Pima County. If you did not expect this message, proceed with caution. Verify the sender's identity before performing any action, such as clicking on a link or opening an attachment.

Brian Johnson
7025 N Boswell Ln
Tucson, AZ 85743



March 30, 2024

Pima County Clerk of the Board
33 N Stone Ave, Ste. 100
Tucson, AZ 85701

APR 01 24 08:44 PM CLK OF BO

RM

RE: 4-2-24 Agenda Item #16 Pima County Treasurer Appointment Process

To the Honorable Chair and Members of the Pima County Board of Supervisors,

I would like to address some of the concerns the Assessor raised in a letter to the Board dated March 27, 2024, regarding the appointment of an interim Treasurer. The Assessor makes a conclusion that some of the County's elected officers and their offices can only be successfully managed and supervised by a deputy with recent experience in that role. The Assessor should be reminded that she had assumed the role of Assessor in January of 2021 and had not been an employee of the Assessor's office since January of 2015 prior to becoming Assessor, and she did not have a management or supervisory role at the Assessor's office in her prior employment there. The Assessor's own experience does not support her current contention that successful operation of the Treasurer's office would require appointing the current Chief Deputy of the Treasurer's office.

The Assessor also references significant tasks that the interim Treasurer must oversee. The most critical of those tasks is the assembly of the property tax role, which is the foundation for the billing, collection and distribution of funds that keep the County, the libraries, the public schools, fire districts, etc. in operation. One would expect that this critical function was the responsibility of the Treasurer's office. That has not been the case for decades. The tax assembly has been executed by the County's Finance

Dept. who has also issued the annual property tax statements. And that responsibility appears to be slated to be transferred to the Assessor's office.

The March 19th BOS Agenda contained the following item:

18. Classification/Compensation

The Assessor's Office requests approval to create the following new classifications, associated costs will be borne by the department from within its current budget:

Class Code/ Class Title/ Grade Code (Range)/ EEO Code/ FLSA Code

6005/ Tax Assembly Coordinator I/ 13 (\$57,607-\$80,649)/ 2/ E*

6006/ Tax Assembly Coordinator II/ 15 (\$66,536-\$93,150)/ 2/ E*

The appointment of an interim Treasurer is the Board's purview, and I am dismayed that the Assessor is interjecting herself in the process. I respectfully ask the Board to consider all applicants without outside prejudice and consider the consequences of the appointment on the upcoming election.

Thank you,
Brian Johnson

Rosy Millan

From: Cindy Coleman [REDACTED]
Sent: Monday, April 1, 2024 9:53 PM
To: COB_mail
Subject: Agenda Item # 16

CAUTION: This message and sender come from outside Pima County. If you did not expect this message, proceed with caution. Verify the sender's identity before performing any action, such as clicking on a link or opening an attachment.

Good morning, Board Members,

As you consider the appointment of Treasurer Ford's replacement, please recognize the importance of this office to the upcoming election and move expeditiously to assure Pima County voters that there will be NO gap in the security of their ballots.

I have been a party volunteer in both the Recorder's Office and the Department of Elections during the past four decades. Unfortunately, we have endured more scrutiny and legal activity in the past few cycles. Treasurer Ford's oversight has been critical in maintaining the public's confidence while addressing legal issues.

We need to maintain that confidence as we near this critical election. Of course, Deputy Treasurer Ackerley would fulfill that expectation; but whomever you select needs to be able to spend as much training time with Treasurer Ford before her retirement date. Please expedite this situation. Do not add one more concern to this election cycle.

Thank you for your attention.

Cindy Preble Coleman

Sent from my Verizon, Samsung Galaxy Tablet

APR 02 24 09:57 FC CLK OF BD
RM



PIMA COUNTY TREASURER'S OFFICE

Beth Ford, CPA
Pima County Treasurer

240 North Stone Avenue
Tucson, AZ 85701-1199
(520) 724-8341

April 4, 2024

To: Honorable Chair Grijalva and Members of the Pima County Board of Supervisors

Although I understand the concerns that were voiced at the past two board meetings about directly appointing my replacement, opting instead to use the same process used to appoint a replacement for Supervisor Bronson's position, I feel compelled to elaborate on the differences between the appointments and offer my perspective on the remaining applicants.

The position of county supervisor and that of treasurer, or any constitutional office in the county, are quite different. A county supervisor is a policy making position. As representative of their district, only the supervisor can vote on those policy positions in a public meeting. The constitutional offices are operational and perform critical administrative functions for the County. Due to the importance of these functions, we have deputies that can fully assume our authority and responsibilities in our absence.

This is where the experience of the Treasurer matters. The Treasurer's Office serves as the bank for Pima County and its political subdivisions. We accept their deposits, clear their checks, invest their deposits, provide short-term financing and service their long-term debt. We usually have over a billion dollars on deposit and handle over \$3.5 billion in transactions annually. Among the transactions are payroll and debt service payments for the County and most school and fire districts. By statute, the Treasurer is solely responsible for investing money on deposit with the office. We are also the Ex-officio tax collector. We collect and distribute all property taxes for Pima County and its political subdivisions. Tax collection not only involves collecting the current tax roll, it extends to enforcement through the sale and service of delinquent tax liens. The Treasurer's Office is also party to foreclosure actions on delinquent properties and handles administration of excess proceeds from trustee sales. Some of the other duties of the Treasurer's Office include adjusting the tax roll when the Board or Assessor corrects an assessment error, maintaining custody of voted ballots, and complying with various state reporting requirements. The Treasurer makes critical decisions daily in accordance with the laws and statutes that impact many of the political subdivisions and taxpayers in the County.

When Supervisor Bronson resigned, there were six declared candidates from the Democrat party in the race for her seat. Supervisors Grijalva and Heinz both attempted to nominate an applicant that was either running or considering running for the position. However, both motions failed. The Board then voted to select an individual that had committed not to run in the next election. I respect the Board's ultimate decision to make an appointment that would not affect the primary election. The Treasurer's

CLERK'S NOTE:
COPY TO SUPERVISORS
COUNTY ADMINISTRATOR

DATE 4/4/24

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PIMA COUNTY TREASURER'S OFFICE

Beth Ford, CPA
Pima County Treasurer

240 North Stone Avenue
Tucson, AZ 85701-1199
(520) 724-8341

situation is different. Chris Ackerley is uncontested in the Republican primary election. While the other two applicants pledged not to run, they most definitely had political motivations. Chris is the only one who has been transparent about his motivations.

Appointing the successor at the request of the retiring officer is not unprecedented or uncommon. The Pima County Board of Supervisors directly appointed Sheriff Nanos as successor to Sheriff Dupnik at his request (see minutes from BOS meeting July 7, 2015). They did not solicit applications or make any inquiry into any other candidates for the office. Sheriff Nanos was directly appointed by the Board and was running for the office at time. I believe the Board took that action because they recognized that knowledge and experience of the appointee mattered more than political considerations. Other counties have appointed the incumbent's recommended candidate. Sarah Benetar, the current Coconino County Treasurer was appointed at her predecessor's recommendation. Additionally, every appointee to a constitutional office in Pima County in the last 25 years has run for the office in the subsequent election.

Aside from Chris Ackerley, only two others applied. One has since withdrawn his name from consideration. Chris is the only applicant that has a complete and current understanding of the full scope of operations within the office. I recruited Chris over two years ago when I made my intentions to retire public. He filed the paperwork to run for the office shortly afterwards. For the past two years Chris has been involved with and progressively taken responsibility for every functional area of the office.

Patti Davidson was my Chief Deputy eight years ago. Much has changed since then, including automation of our tax collection systems and processes. Much of her experiences then are now irrelevant. Additionally, Ms. Davidson's responsibilities never included the accounting and investment functions of the office.

I spoke with each of you or your staff to discuss my retirement and the importance of appointing Chris Ackerley as my successor prior to my resignation. I spoke of the ERP replacement projects Pima County and the Superintendent of Schools are each undergoing that must interface with the Treasurer's Office. Both projects are behind schedule and should have gone live by now. Chris has been extensively involved in both projects and understands how those interfaces must work to be effective for the Treasurer's Office, the County and the Schools Office. We spoke of some of the other duties of the Treasurer's Office and the experience required to carry them out. Each of you expressed your support or understanding of the need to appoint Chris as my successor.

I have dedicated myself to the Treasurer's Office. It has been my love for the last 24 years. It has been gratifying to watch it turn into an efficient office properly serving the



PIMA COUNTY TREASURER'S OFFICE

Beth Ford, CPA
Pima County Treasurer

240 North Stone Avenue
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public from the mess it was in when I was first elected. We have gone from eight different systems that couldn't talk to each other (one with a real a Y2K bug) to a fully integrated Tax Collection and Cash Management system. We have been able to reduce the necessary staff in half even as Pima County continued to grow. I don't want to see anything happen to all that hard work and dedication by my staff. I planned for my succession so that wouldn't happen. I hired Chris Ackerley because he wanted to run to replace me. He has worked for me for the last two years to learn the operations of the office and has proven himself as a leader and manager. He is the right person for the job. There are many reasons why Patti Davidson is no longer my Chief Deputy. She is not suited to take over the office.

I respectfully request you appoint Chris Ackerley as Pima County Treasurer.

Sincerely,

A handwritten signature in cursive script that reads "Beth Ford".

Beth Ford
Pima County Treasurer

Cc: Jan Leshar, County Administrator

Caitlyn McGhee

From: [REDACTED]
Sent: Thursday, April 4, 2024 5:11 PM
To: COB_mail
Subject: Letter of Interest re: Patti Davidson

CAUTION: This message and sender come from outside Pima County. If you did not expect this message, proceed with caution. Verify the sender's identity before performing any action, such as clicking on a link or opening an attachment.

I am writing regarding Patti Davidson's Letter of Interest as an interim replacement for the retiring Beth Ford. I worked closely with Patti from April, 2002, through her resignation in June, 2016. I was the IT Director for the Hon. Beth Ford, Pima County Treasurer. I never reported to Patti, but I worked closely with her on many occasions.

The Treasurer's Office is structured like a commercial bank with tax collection responsibilities per ARS Section 42. The Treasurer is similar to a bank president. Like any administrative position, a knowledge of operations and surrounding oneself with "good people" are critical. It is not a policy-making position as the duties and responsibilities are set down in statute. Continuity is important in any business organization.

I found Patti to be a dependable, dedicated and hard-working individual. She was rarely absent. She worked long hours in the service of the Treasurer. Her priorities during my time with her was in taking tax payments and entering data into a personal computer-based delinquent tax system. Her knowledge of the accounting, investments, and technology functions and their relationship with other county agencies was extremely limited.

Patti's work habits contributed directly to the long hours. Patti was always busy, but unproductive. She had difficulty establishing priorities for her tasks. Rather than act as Chief Deputy Treasurer, she preferred to sit with the cashiers and take tax payments. She would often take phone calls from taxpayers and rather than simply answer the question(s), she would engage in extended personal conversations. Both would impact her time management, often causing her to miss statutory deadlines, resulting in working long hours. As her high priority tasks fell behind, she did not demonstrate the organizational skills to re-prioritize those tasks. Within days, she became stressed. Her moods were mercurial.

As her stress levels increased, her people-skills erupted. She often sharply criticized staff in front of staff, taxpayers and business colleagues. She was openly critical of supervisors and staff whom she did not hire. She often worked outside the "chain of command", assigning tasks to staff without the supervisor's knowledge. That led to conflicting demands on staff.

From a management perspective she was headstrong and resistant to change. She focused on a single task at a time. As the Treasurer's Office migrated its computer systems, Patti would often delay implementation. She had no time for testing new systems. When the delinquent tax system was upgraded as a subsystem of the Tax Collection System, Patti kept a copy of the the PC-based system on her personal computer and continued to use it. The systems were out-of-sync within six weeks. Patti is a micro-manager. She had difficulty delegating tasks and when she did, she exercised overbearing control. During the move to the new location, she stood beside the Accounting staff packers to ensure they packed the paper files correctly.

**CLERK'S NOTE:
COPY TO SUPERVISORS
COUNTY ADMINISTRATOR**

DATE 4/5/24 cu

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Patti's people-skills were such that Beth excluded her from high priority Treasurer business. Patti was not heavily involved in the move from the Old Courthouse to 240 N. Stone. I was responsible for working with Facilities and the other departments (Recorder, Assessor, Court Administration, Central IT). I also drew up and approved the floor plans in consultation with the Treasurer. Patti's involvement came right at the end when the last 20 people of the Treasurer's Office re-located.

The appointment of Patti Davidson would be problematic. She has been away from the Treasurer's Office for eight years. While the duties and responsibilities have stayed the same, the means for supporting them have changed drastically. Patti's managerial, organizational and people-skills are incompatible with a multi-function organization like the Treasurer's Office and would jeopardize the organization's efficiency and effectiveness.

Sincerely,

Steven J. Ponzio

IT Director, Pima County Treasurer, retired

Chief Deputy Treasurer, Pima County Treasurer, retired (2018)