



**BOARD OF SUPERVISORS AGENDA ITEM REPORT**

Requested Board Meeting Date: January 14, 2020

**Title:** CERTIFICATE OF REMOVAL AND/OR ABATEMENT

**Introduction/Background:**

This Certificate of Removal and/or Abatement is being submitted to clear tax that has been declared non-collectible pursuant to ARS § 42-18351, ARS § 42-18352 and ARS § 42-18353.

**Discussion:**

Pursuant to ARS § 42-18353, the attached spreadsheet lists those taxes that have been determined to be non-collectible. The circumstances for abating tax and removing a tax lien are included at the end of the report.

**Conclusion:**

The Pima County Treasurer had conducted the necessary investigation to determine the existence of any of the situations described in ARS § 42-18351.

**Recommendation:**

The Board of Supervisors should approve the Certificate of Removal and/or Abatement as submitted by the Pima County Treasurer.

**Fiscal Impact:**

Not applicable

**Board of Supervisor District:**

1       2       3       4       5       All

Department: Treasurer's Office Telephone: (520) 724 8341

Contact: Linda White Telephone: (520) 724-8864

Department Director Signature/Date:  12.24.19  
CHIEF DEPUTY TREASURER

Deputy County Administrator Signature/Date: \_\_\_\_\_

County Administrator Signature/Date: \_\_\_\_\_

---



**PIMA COUNTY TREASURER'S OFFICE**

*Beth Ford, CPA  
Pima County Treasurer*

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

**CERTIFICATE OF REMOVAL AND ABATEMENT  
FOR BOARD OF SUPERVISORS MEETING JANUARY 14, 2020**

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502240	10011141463	WHEELER SANDRA	1978 HOMETTE 03768931L	2010	282.58	ARS 42-19118
502240	11011141463	WHEELER SANDRA	1978 HOMETTE 03768931L	2011	267.24	ARS 42-19118
502240	12011141463	WHEELER SANDRA	1978 HOMETTE 03768931L	2012	216.98	ARS 42-19118
502240	13011141463	WHEELER SANDRA	1978 HOMETTE 03768931L	2013	213.53	ARS 42-19118
502240	14011141463	WHEELER SANDRA	1978 HOMETTE 03768931L	2014	205.02	ARS 42-19118
502240	15011141463	WHEELER SANDRA	1978 HOMETTE 03768931L	2015	189.18	ARS 42-19118
502240	16011141463	WHEELER SANDRA	1978 HOMETTE 03768931L	2016	165.12	ARS 42-19118
502240	17011141463	WHEELER SANDRA	1978 HOMETTE 03768931L	2017	151.00	ARS 42-19118
502240	18011141463	WHEELER SANDRA	1978 HOMETTE 03768931L	2018	129.39	ARS 42-19118
502241	09011144399	GAUTHIER SANDRA	1980 PACER TX3019356	2009	232.67	ARS 42-19118
502241	10011144399	GAUTHIER SANDRA	1980 PACER TX3019356	2010	187.90	ARS 42-19118
502241	11011144399	GAUTHIER SANDRA	1980 PACER TX3019356	2011	177.70	ARS 42-19118
502241	12011144399	GAUTHIER SANDRA	1980 PACER TX3019356	2012	149.80	ARS 42-19118
502241	13011144399	GAUTHIER SANDRA	1980 PACER TX3019356	2013	147.57	ARS 42-19118
502241	14011144399	GAUTHIER SANDRA	1980 PACER TX3019356	2014	142.11	ARS 42-19118
502241	15011144399	GAUTHIER SANDRA	1980 PACER TX3019356	2015	128.72	ARS 42-19118
502241	16011144399	GAUTHIER SANDRA	1980 PACER TX3019356	2016	110.07	ARS 42-19118
502241	17011144399	GAUTHIER SANDRA	1980 PACER TX3019356	2017	100.76	ARS 42-19118
502241	18011144399	GAUTHIER SANDRA	1980 PACER TX3019356	2018	86.49	ARS 42-19118
502242	16012171392	CHATEAU APTS	MISCELLANEOUS BUSINESS PROPERTY	2016	237.25	ARS 42-19118
502242	17012171392	CHATEAU APTS	MISCELLANEOUS BUSINESS PROPERTY	2017	208.72	ARS 42-19118
502242	18012171392	CHATEAU APTS	MISCELLANEOUS BUSINESS PROPERTY	2018	175.03	ARS 42-19118
502243	11012212476	PREMIER AVIATION	MISCELLANEOUS BUSINESS PROPERTY	2011	1,606.14	ARS 42-19118
502243	12012212476	PREMIER AVIATION	MISCELLANEOUS BUSINESS PROPERTY	2012	2,912.32	ARS 42-19118
502243	13012212476	PREMIER AVIATION	MISCELLANEOUS BUSINESS PROPERTY	2013	2,498.09	ARS 42-19118
502243	14012212476	PREMIER AVIATION	MISCELLANEOUS BUSINESS PROPERTY	2014	2,289.97	ARS 42-19118
502243	15012212476	PREMIER AVIATION	MISCELLANEOUS BUSINESS PROPERTY	2015	12.79	ARS 42-19118
502243	16012212476	PREMIER AVIATION	MISCELLANEOUS BUSINESS PROPERTY	2016	1,929.34	ARS 42-19118



**PIMA COUNTY TREASURER'S OFFICE**

*Beth Ford, CPA*  
*Pima County Treasurer*

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

**CERTIFICATE OF REMOVAL AND ABATEMENT  
FOR BOARD OF SUPERVISORS MEETING JANUARY 14, 2020**

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502243	17012212476	PREMIER AVIATION	MISCELLANEOUS BUSINESS PROPERTY	2017	1,736.22	ARS 42-19118
502244	18012238508	CORNERSTONE CONTRACTORS INC	MISCELLANEOUS BUSINESS PROPERTY	2018	8.86	ARS 42-18351 (4)
502245	14012239374	INFINTY 5 AT MONTE VISTA	MISCELLANEOUS BUSINESS PROPERTY	2014	9.72	ARS 42-19118
502245	15012239374	INFINTY 5 AT MONTE VISTA	MISCELLANEOUS BUSINESS PROPERTY	2015	75.08	ARS 42-19118
502245	16012239374	INFINTY 5 AT MONTE VISTA	MISCELLANEOUS BUSINESS PROPERTY	2016	133.01	ARS 42-19118
502246	18012239400	1-800-PACK-RAT LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	14.92	ARS 42-19118
502247	14012241324	LOVE SMACK STUDIOS	MISCELLANEOUS BUSINESS PROPERTY	2014	307.44	ARS 42-18351 (2)
502247	15012241324	LOVE SMACK STUDIOS	MISCELLANEOUS BUSINESS PROPERTY	2015	275.76	ARS 42-18351 (2)
502247	16012241324	LOVE SMACK STUDIOS	MISCELLANEOUS BUSINESS PROPERTY	2016	237.25	ARS 42-18351 (2)
502248	15012242655	SAHUARO STONE AND TILE	MISCELLANEOUS BUSINESS PROPERTY	2015	551.31	ARS 42-19118
502248	16012242655	SAHUARO STONE AND TILE	MISCELLANEOUS BUSINESS PROPERTY	2016	474.51	ARS 42-19118
502248	17012242655	SAHUARO STONE AND TILE	MISCELLANEOUS BUSINESS PROPERTY	2017	417.40	ARS 42-19118
502248	18012242655	SAHUARO STONE AND TILE	MISCELLANEOUS BUSINESS PROPERTY	2018	350.07	ARS 42-19118
502249	16012244565	CALI GRILL	MISCELLANEOUS BUSINESS PROPERTY	2016	427.05	ARS 42-19118
502250	18012246745	CANYON FENCE COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2018	8.36	ARS 42-19118
502251	17012250526	REGENCY SENIOR CLUB	MISCELLANEOUS BUSINESS PROPERTY	2017	1,724.02	ARS 42-19118
502251	18012250526	REGENCY SENIOR CLUB	MISCELLANEOUS BUSINESS PROPERTY	2018	1,415.64	ARS 42-19118
502252	17012250987	UNTAMED KUSTOMS	MISCELLANEOUS BUSINESS PROPERTY	2017	626.12	ARS 42-19118
502252	18012250987	UNTAMED KUSTOMS	MISCELLANEOUS BUSINESS PROPERTY	2018	525.07	ARS 42-19118
502253	17012251434	GOTEM IMPORTS	MISCELLANEOUS BUSINESS PROPERTY	2017	417.40	ARS 42-19118
502253	18012251434	GOTEM IMPORTS	MISCELLANEOUS BUSINESS PROPERTY	2018	350.07	ARS 42-19118
502254	18012251533	SHOE BOUTIQUE	MISCELLANEOUS BUSINESS PROPERTY	2018	8.06	ARS 42-19118
502255	18012251604	ARMATARGETS	MISCELLANEOUS BUSINESS PROPERTY	2018	6.34	ARS 42-19118
502256	17012251720	SHAOLIN KUNG FU ACADEMY AND GIRL POWER	MISCELLANEOUS BUSINESS PROPERTY	2017	417.40	ARS 42-19118
502256	18012251720	SHAOLIN KUNG FU ACADEMY AND GIRL POWER	MISCELLANEOUS BUSINESS PROPERTY	2018	318.28	ARS 42-19118
502257	18012253899	CARPET + FLOORING NETWORK	MISCELLANEOUS BUSINESS PROPERTY	2018	2,900.44	ARS 42-19118
502258	18012254061	ROBESONS COLLISION REP LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	322.13	ARS 42-19118
502259	18012254157	GMZ MOTORS USED AUTO SALES	MISCELLANEOUS BUSINESS PROPERTY	2018	161.06	ARS 42-19118



**PIMA COUNTY TREASURER'S OFFICE**

*Beth Ford, CPA  
Pima County Treasurer*

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

**CERTIFICATE OF REMOVAL AND ABATEMENT  
FOR BOARD OF SUPERVISORS MEETING JANUARY 14, 2020**

<b>AB #</b>	<b>Property ID</b>	<b>Owner</b>	<b>Legal/Property Description</b>	<b>Tax Years</b>	<b>Abatement Amount</b>	<b>Citation</b>
502260	18012254493	DE SIGNCO	MISCELLANEOUS BUSINESS PROPERTY	2018	1,400.26	ARS 42-19118
<b>TOTALS:</b>	57				\$30,772.73	



**PIMA COUNTY TREASURER'S OFFICE**

*Beth Ford, CPA*  
*Pima County Treasurer*

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

**CERTIFICATE OF REMOVAL AND ABATEMENT  
FOR BOARD OF SUPERVISORS MEETING JANUARY 14, 2020**

AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502240	10011141463	WHEELER SANDRA	116.45	166.13	0.00	282.58	ARS 42-19118
502240	11011141463	WHEELER SANDRA	117.90	149.34	0.00	267.24	ARS 42-19118
502240	12011141463	WHEELER SANDRA	103.00	113.98	0.00	216.98	ARS 42-19118
502240	13011141463	WHEELER SANDRA	109.69	103.84	0.00	213.53	ARS 42-19118
502240	14011141463	WHEELER SANDRA	114.75	90.27	0.00	205.02	ARS 42-19118
502240	15011141463	WHEELER SANDRA	116.30	72.88	0.00	189.18	ARS 42-19118
502240	16011141463	WHEELER SANDRA	112.58	52.54	0.00	165.12	ARS 42-19118
502240	17011141463	WHEELER SANDRA	115.56	35.44	0.00	151.00	ARS 42-19118
502240	18011141463	WHEELER SANDRA	112.84	16.55	0.00	129.39	ARS 42-19118
502241	09011144399	GAUTHIER SANDRA	89.49	143.18	0.00	232.67	ARS 42-19118
502241	10011144399	GAUTHIER SANDRA	77.01	110.89	0.00	187.90	ARS 42-19118
502241	11011144399	GAUTHIER SANDRA	77.94	99.76	0.00	177.70	ARS 42-19118
502241	12011144399	GAUTHIER SANDRA	70.66	79.14	0.00	149.80	ARS 42-19118
502241	13011144399	GAUTHIER SANDRA	75.29	72.28	0.00	147.57	ARS 42-19118
502241	14011144399	GAUTHIER SANDRA	78.95	63.16	0.00	142.11	ARS 42-19118
502241	15011144399	GAUTHIER SANDRA	78.49	50.23	0.00	128.72	ARS 42-19118
502241	16011144399	GAUTHIER SANDRA	74.37	35.70	0.00	110.07	ARS 42-19118
502241	17011144399	GAUTHIER SANDRA	76.33	24.43	0.00	100.76	ARS 42-19118
502241	18011144399	GAUTHIER SANDRA	74.56	11.93	0.00	86.49	ARS 42-19118
502242	16012171392	CHATEAU APTS	161.76	75.49	0.00	237.25	ARS 42-19118
502242	17012171392	CHATEAU APTS	159.73	48.99	0.00	208.72	ARS 42-19118
502242	18012171392	CHATEAU APTS	152.64	22.39	0.00	175.03	ARS 42-19118
502243	11012212476	PREMIER AVIATION	721.04	885.10	0.00	1,606.14	ARS 42-19118
502243	12012212476	PREMIER AVIATION	1,382.43	1,529.89	0.00	2,912.32	ARS 42-19118
502243	13012212476	PREMIER AVIATION	1,283.27	1,214.82	0.00	2,498.09	ARS 42-19118
502243	14012212476	PREMIER AVIATION	1,281.70	1,008.27	0.00	2,289.97	ARS 42-19118
502243	15012212476	PREMIER AVIATION	8.13	4.66	0.00	12.79	ARS 42-19118
502243	16012212476	PREMIER AVIATION	1,315.46	613.88	0.00	1,929.34	ARS 42-19118



**PIMA COUNTY TREASURER'S OFFICE**

*Beth Ford, CPA  
Pima County Treasurer*

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

**CERTIFICATE OF REMOVAL AND ABATEMENT  
FOR BOARD OF SUPERVISORS MEETING JANUARY 14, 2020**

AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502243	17012212476	PREMIER AVIATION	1,328.74	407.48	0.00	1,736.22	ARS 42-19118
502244	18012238508	CORNERSTONE CONTRACTORS INC	8.41	0.45	0.00	8.86	ARS 42-18351 (4)
502245	14012239374	INFINTY 5 AT MONTE VISTA	6.63	3.09	0.00	9.72	ARS 42-19118
502245	15012239374	INFINTY 5 AT MONTE VISTA	45.78	29.30	0.00	75.08	ARS 42-19118
502245	16012239374	INFINTY 5 AT MONTE VISTA	89.87	43.14	0.00	133.01	ARS 42-19118
502246	18012239400	1-800-PACK-RAT LLC	13.99	0.93	0.00	14.92	ARS 42-19118
502247	14012241324	LOVE SMACK STUDIOS	172.07	135.37	0.00	307.44	ARS 42-18351 (2)
502247	15012241324	LOVE SMACK STUDIOS	169.52	106.24	0.00	275.76	ARS 42-18351 (2)
502247	16012241324	LOVE SMACK STUDIOS	161.76	75.49	0.00	237.25	ARS 42-18351 (2)
502248	15012242655	SAHUARO STONE AND TILE	338.92	212.39	0.00	551.31	ARS 42-19118
502248	16012242655	SAHUARO STONE AND TILE	323.53	150.98	0.00	474.51	ARS 42-19118
502248	17012242655	SAHUARO STONE AND TILE	319.44	97.96	0.00	417.40	ARS 42-19118
502248	18012242655	SAHUARO STONE AND TILE	305.30	44.77	0.00	350.07	ARS 42-19118
502249	16012244565	CALI GRILL	291.17	135.88	0.00	427.05	ARS 42-19118
502250	18012246745	CANYON FENCE COMPANY	8.25	0.11	0.00	8.36	ARS 42-19118
502251	17012250526	REGENCY SENIOR CLUB	1,319.40	404.62	0.00	1,724.02	ARS 42-19118
502251	18012250526	REGENCY SENIOR CLUB	1,234.57	181.07	0.00	1,415.64	ARS 42-19118
502252	17012250987	UNTAMED KUSTOMS	479.17	146.95	0.00	626.12	ARS 42-19118
502252	18012250987	UNTAMED KUSTOMS	457.91	67.16	0.00	525.07	ARS 42-19118
502253	17012251434	GOTEM IMPORTS	319.44	97.96	0.00	417.40	ARS 42-19118
502253	18012251434	GOTEM IMPORTS	305.30	44.77	0.00	350.07	ARS 42-19118
502254	18012251533	SHOE BOUTIQUE	7.56	0.50	0.00	8.06	ARS 42-19118
502255	18012251604	ARMATARGETS	6.10	0.24	0.00	6.34	ARS 42-19118
502256	17012251720	SHAOLIN KUNG FU ACADEMY AND GIRL POWER	319.44	97.96	0.00	417.40	ARS 42-19118
502256	18012251720	SHAOLIN KUNG FU ACADEMY AND GIRL POWER	277.57	40.71	0.00	318.28	ARS 42-19118
502257	18012253899	CARPET + FLOORING NETWORK	2,529.46	370.98	0.00	2,900.44	ARS 42-19118
502258	18012254061	ROBESONS COLLISION REP LLC	280.93	41.20	0.00	322.13	ARS 42-19118
502259	18012254157	GMZ MOTORS USED AUTO SALES	140.46	20.60	0.00	161.06	ARS 42-19118



**PIMA COUNTY TREASURER'S OFFICE**

*Beth Ford, CPA  
Pima County Treasurer*

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

**CERTIFICATE OF REMOVAL AND ABATEMENT  
FOR BOARD OF SUPERVISORS MEETING JANUARY 14, 2020**

AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502260	18012254493	DE SIGNCO	1,221.16	179.10	0.00	1,400.26	ARS 42-19118
<b>TOTALS:</b>	57		\$20,740.17	\$10,032.56	\$0.00	\$30,772.73	