



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: 11/18/2025

**= Mandatory, information must be provided*

Click or tap the boxes to enter text. If not applicable, indicate "N/A".

***Title:**

ABATEMENT REQUEST

***Introduction/Background:**

The County Treasurer may abate taxes, penalties and interest with the approval of the Board of Supervisors that meet the criteria set out in ARS 42-18351

***Discussion:**

Investigation has occurred to conclude that the listed tax parcels meet the criteria established in ARS 42-18351

***Conclusion:**

The taxes, interest and penalties listed on the attached Certificate of Removal and Abatement Report should be abated.

***Recommendation:**

Approve the abatement request

***Fiscal Impact:**

Potential loss of revenue \$202,565.04

***Board of Supervisor District:**

☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ All

Department: Treasurer

Telephone: 520-724-8341

Contact: John Walter

Telephone: 520-724-8985

Department Director Signature: _____

Brian Johnson

Date: _____

11/5/2025

Deputy County Administrator Signature: _____

Date: _____

County Administrator Signature: _____

Date: _____



PIMA COUNTY TREASURER'S OFFICE

Brian Johnson
Pima County Treasurer

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

Jake Martin
Chief Deputy Treasurer

CERTIFICATE OF REMOVAL AND ABATEMENT FOR BOARD OF SUPERVISORS MEETING NOVEMBER 18, 2025

From Date: 10/01/2025 Thru 10/31/2025

AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
506770	11011125369	GARCIA JOSE R OR ROSA DEL CARMEN	50.94	113.43	0.00	164.37	ARS 42-18351 (2)
506770	12011125369	GARCIA JOSE R OR ROSA DEL CARMEN	41.96	86.72	0.00	128.68	ARS 42-18351 (2)
506770	13011125369	GARCIA JOSE R OR ROSA DEL CARMEN	42.27	80.59	0.00	122.86	ARS 42-18351 (2)
506770	14011125369	GARCIA JOSE R OR ROSA DEL CARMEN	49.77	86.93	0.00	136.70	ARS 42-18351 (2)
506770	15011125369	GARCIA JOSE R OR ROSA DEL CARMEN	52.68	83.59	0.00	136.27	ARS 42-18351 (2)
506770	16011125369	GARCIA JOSE R OR ROSA DEL CARMEN	48.13	68.67	0.00	116.80	ARS 42-18351 (2)
506770	17011125369	GARCIA JOSE R OR ROSA DEL CARMEN	47.99	60.79	0.00	108.78	ARS 42-18351 (2)
506770	18011125369	GARCIA JOSE R OR ROSA DEL CARMEN	47.51	52.58	0.00	100.09	ARS 42-18351 (2)
506770	19011125369	GARCIA JOSE R OR ROSA DEL CARMEN	46.21	43.75	0.00	89.96	ARS 42-18351 (2)
506770	20011125369	GARCIA JOSE R OR ROSA DEL CARMEN	43.85	34.50	0.00	78.35	ARS 42-18351 (2)
506770	21011125369	GARCIA JOSE R OR ROSA DEL CARMEN	43.94	27.54	0.00	71.48	ARS 42-18351 (2)
506771	18011128136	GALVAN OSCAR OR ELINOR P	35.97	39.81	0.00	75.78	ARS 42-18351 (2)
506771	19011128136	GALVAN OSCAR OR ELINOR P	34.48	32.64	0.00	67.12	ARS 42-18351 (2)
506771	20011128136	GALVAN OSCAR OR ELINOR P	32.70	25.72	0.00	58.42	ARS 42-18351 (2)
506771	21011128136	GALVAN OSCAR OR ELINOR P	32.06	20.09	0.00	52.15	ARS 42-18351 (2)
506772	18011129981	TAYLOR KEVIN D OR SHEILA A	123.21	134.71	0.00	257.92	ARS 42-18351 (2)
506772	19011129981	TAYLOR KEVIN D OR SHEILA A	120.57	112.53	0.00	233.10	ARS 42-18351 (2)
506772	20011129981	TAYLOR KEVIN D OR SHEILA A	117.43	90.81	0.00	208.24	ARS 42-18351 (2)
506772	21011129981	TAYLOR KEVIN D OR SHEILA A	117.31	71.95	0.00	189.26	ARS 42-18351 (2)
506772	24011129981	TAYLOR KEVIN D OR SHEILA A	0.00	0.00	0.00	0.00	ARS 42-18351 (2)
506773	17011130128	LOVELL DANIEL RAY	51.21	64.87	0.00	116.08	ARS 42-18351 (1)
506773	18011130128	LOVELL DANIEL RAY	49.55	54.84	0.00	104.39	ARS 42-18351 (1)
506773	19011130128	LOVELL DANIEL RAY	42.57	40.30	0.00	82.87	ARS 42-18351 (1)
506773	20011130128	LOVELL DANIEL RAY	41.02	32.27	0.00	73.29	ARS 42-18351 (1)
506773	21011130128	LOVELL DANIEL RAY	38.68	24.24	0.00	62.92	ARS 42-18351 (1)
506774	19011131214	MARTINEZ PEDRO M OR MARTINEZ ELISABETH M	25.61	24.24	0.00	49.85	ARS 42-18351 (1)
506774	20011131214	MARTINEZ PEDRO M OR MARTINEZ ELISABETH M	24.67	19.41	0.00	44.08	ARS 42-18351 (1)
506774	21011131214	MARTINEZ PEDRO M OR MARTINEZ ELISABETH M	23.20	14.54	0.00	37.74	ARS 42-18351 (1)



PIMA COUNTY TREASURER'S OFFICE

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CERTIFICATE OF REMOVAL AND ABATEMENT FOR BOARD OF SUPERVISORS MEETING NOVEMBER 18, 2025

From Date: 10/01/2025 Thru 10/31/2025

AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
506775	20011134554	HAMMOND PAUL	17.98	14.14	0.00	32.12	ARS 42-18351 (2)
506775	21011134554	HAMMOND PAUL	19.64	12.31	0.00	31.95	ARS 42-18351 (2)
506776	19011144419	SORENSEN PAMELA R	63.81	60.41	0.00	124.22	ARS 42-18351 (2)
506777	11011145348	WATERS SPARKY OR SONYA	46.93	104.50	0.00	151.43	ARS 42-18351 (2)
506777	12011145348	WATERS SPARKY OR SONYA	39.91	82.48	0.00	122.39	ARS 42-18351 (2)
506777	13011145348	WATERS SPARKY OR SONYA	43.01	82.01	0.00	125.02	ARS 42-18351 (2)
506777	14011145348	WATERS SPARKY OR SONYA	50.59	88.36	0.00	138.95	ARS 42-18351 (2)
506777	15011145348	WATERS SPARKY OR SONYA	51.80	82.19	0.00	133.99	ARS 42-18351 (2)
506777	16011145348	WATERS SPARKY OR SONYA	52.37	74.71	0.00	127.08	ARS 42-18351 (2)
506777	17011145348	WATERS SPARKY OR SONYA	51.88	65.71	0.00	117.59	ARS 42-18351 (2)
506777	18011145348	WATERS SPARKY OR SONYA	51.18	56.64	0.00	107.82	ARS 42-18351 (2)
506777	19011145348	WATERS SPARKY OR SONYA	50.43	47.74	0.00	98.17	ARS 42-18351 (2)
506777	20011145348	WATERS SPARKY OR SONYA	48.82	38.41	0.00	87.23	ARS 42-18351 (2)
506777	21011145348	WATERS SPARKY OR SONYA	47.39	29.70	0.00	77.09	ARS 42-18351 (2)
506778	09011148894	STAGMO INVESTMENTS LLC	42.66	108.64	0.00	151.30	ARS 42-18351 (1)
506778	11011148894	STAGMO INVESTMENTS LLC	42.69	95.06	0.00	137.75	ARS 42-18351 (1)
506778	12011148894	STAGMO INVESTMENTS LLC	34.47	71.24	0.00	105.71	ARS 42-18351 (1)
506778	13011148894	STAGMO INVESTMENTS LLC	32.84	62.61	0.00	95.45	ARS 42-18351 (1)
506778	14011148894	STAGMO INVESTMENTS LLC	37.02	64.66	0.00	101.68	ARS 42-18351 (1)
506778	15011148894	STAGMO INVESTMENTS LLC	32.86	52.14	0.00	85.00	ARS 42-18351 (1)
506778	16011148894	STAGMO INVESTMENTS LLC	36.46	52.02	0.00	88.48	ARS 42-18351 (1)
506778	17011148894	STAGMO INVESTMENTS LLC	36.83	46.65	0.00	83.48	ARS 42-18351 (1)
506778	18011148894	STAGMO INVESTMENTS LLC	35.87	39.70	0.00	75.57	ARS 42-18351 (1)
506778	19011148894	STAGMO INVESTMENTS LLC	34.52	32.68	0.00	67.20	ARS 42-18351 (1)
506778	20011148894	STAGMO INVESTMENTS LLC	33.34	26.23	0.00	59.57	ARS 42-18351 (1)
506778	21011148894	STAGMO INVESTMENTS LLC	31.53	19.76	0.00	51.29	ARS 42-18351 (1)
506779	09011149959	GALVAN OSCAR OR ELINOR P	41.91	106.73	0.00	148.64	ARS 42-18351 (2)
506779	10011149959	GALVAN OSCAR OR ELINOR P	46.05	109.91	0.00	155.96	ARS 42-18351 (2)



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506779	11011149959	GALVAN OSCAR OR ELINOR P	42.30	94.19	0.00	136.49	ARS 42-18351 (2)
506779	12011149959	GALVAN OSCAR OR ELINOR P	36.25	74.92	0.00	111.17	ARS 42-18351 (2)
506779	13011149959	GALVAN OSCAR OR ELINOR P	40.23	76.71	0.00	116.94	ARS 42-18351 (2)
506779	14011149959	GALVAN OSCAR OR ELINOR P	44.25	77.29	0.00	121.54	ARS 42-18351 (2)
506779	15011149959	GALVAN OSCAR OR ELINOR P	44.43	70.50	0.00	114.93	ARS 42-18351 (2)
506779	16011149959	GALVAN OSCAR OR ELINOR P	44.14	62.97	0.00	107.11	ARS 42-18351 (2)
506779	17011149959	GALVAN OSCAR OR ELINOR P	50.54	64.02	0.00	114.56	ARS 42-18351 (2)
506779	18011149959	GALVAN OSCAR OR ELINOR P	47.30	52.35	0.00	99.65	ARS 42-18351 (2)
506779	19011149959	GALVAN OSCAR OR ELINOR P	45.34	42.92	0.00	88.26	ARS 42-18351 (2)
506779	20011149959	GALVAN OSCAR OR ELINOR P	42.93	33.77	0.00	76.70	ARS 42-18351 (2)
506779	21011149959	GALVAN OSCAR OR ELINOR P	42.10	26.38	0.00	68.48	ARS 42-18351 (2)
506780	17011152093	BOEDCHER DOLORES G	26.93	34.11	0.00	61.04	ARS 42-18351 (2)
506780	18011152093	BOEDCHER DOLORES G	26.13	28.92	0.00	55.05	ARS 42-18351 (2)
506780	19011152093	BOEDCHER DOLORES G	25.63	24.26	0.00	49.89	ARS 42-18351 (2)
506780	20011152093	BOEDCHER DOLORES G	25.10	19.75	0.00	44.85	ARS 42-18351 (2)
506780	21011152093	BOEDCHER DOLORES G	24.72	15.49	0.00	40.21	ARS 42-18351 (2)
506781	17011159916	RUIZ ANDREW	113.54	142.30	0.00	255.84	ARS 42-18351 (1)
506781	19011159916	RUIZ ANDREW	112.25	104.76	0.00	217.01	ARS 42-18351 (1)
506781	20011159916	RUIZ ANDREW	107.41	83.06	0.00	190.47	ARS 42-18351 (1)
506781	21011159916	RUIZ ANDREW	106.16	65.11	0.00	171.27	ARS 42-18351 (1)
506782	22011162352	IKAIKA ROSANNA M FAMILY TRT	44.10	20.58	0.00	64.68	ARS 42-18351 (2)
506782	24011162352	IKAIKA ROSANNA M FAMILY TRT	45.35	6.65	0.00	52.00	ARS 42-18351 (2)
506783	19011163275	RUIZ LOPEZ FRANCISCO ALFONSO	286.09	267.02	0.00	553.11	ARS 42-18351 (1)
506783	20011163275	RUIZ LOPEZ FRANCISCO ALFONSO	278.06	215.04	0.00	493.10	ARS 42-18351 (1)
506783	21011163275	RUIZ LOPEZ FRANCISCO ALFONSO	272.35	167.04	0.00	439.39	ARS 42-18351 (1)
506784	08011164842	GALVAN OSCAR OR ELINOR P	72.86	197.21	0.00	270.07	ARS 42-18351 (2)
506784	09011164842	GALVAN OSCAR OR ELINOR P	71.39	181.81	0.00	253.20	ARS 42-18351 (2)
506784	10011164842	GALVAN OSCAR OR ELINOR P	66.95	159.79	0.00	226.74	ARS 42-18351 (2)



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506784	11011164842	GALVAN OSCAR OR ELINOR P	60.43	134.56	0.00	194.99	ARS 42-18351 (2)
506784	12011164842	GALVAN OSCAR OR ELINOR P	50.87	105.13	0.00	156.00	ARS 42-18351 (2)
506784	13011164842	GALVAN OSCAR OR ELINOR P	56.48	107.69	0.00	164.17	ARS 42-18351 (2)
506784	14011164842	GALVAN OSCAR OR ELINOR P	62.13	108.52	0.00	170.65	ARS 42-18351 (2)
506784	15011164842	GALVAN OSCAR OR ELINOR P	62.38	98.98	0.00	161.36	ARS 42-18351 (2)
506784	16011164842	GALVAN OSCAR OR ELINOR P	61.94	88.37	0.00	150.31	ARS 42-18351 (2)
506784	17011164842	GALVAN OSCAR OR ELINOR P	70.94	89.86	0.00	160.80	ARS 42-18351 (2)
506784	18011164842	GALVAN OSCAR OR ELINOR P	66.36	73.44	0.00	139.80	ARS 42-18351 (2)
506784	19011164842	GALVAN OSCAR OR ELINOR P	63.62	60.23	0.00	123.85	ARS 42-18351 (2)
506784	20011164842	GALVAN OSCAR OR ELINOR P	60.33	47.46	0.00	107.79	ARS 42-18351 (2)
506784	21011164842	GALVAN OSCAR OR ELINOR P	59.11	37.04	0.00	96.15	ARS 42-18351 (2)
506785	13011189892	MALAGA FELIPE	67.04	127.82	0.00	194.86	ARS 42-18351 (2)
506785	14011189892	MALAGA FELIPE	70.81	123.68	0.00	194.49	ARS 42-18351 (2)
506785	15011189892	MALAGA FELIPE	73.61	116.79	0.00	190.40	ARS 42-18351 (2)
506785	16011189892	MALAGA FELIPE	68.14	97.21	0.00	165.35	ARS 42-18351 (2)
506785	17011189892	MALAGA FELIPE	68.14	86.31	0.00	154.45	ARS 42-18351 (2)
506785	18011189892	MALAGA FELIPE	67.60	74.81	0.00	142.41	ARS 42-18351 (2)
506785	19011189892	MALAGA FELIPE	65.80	62.29	0.00	128.09	ARS 42-18351 (2)
506785	20011189892	MALAGA FELIPE	62.30	49.01	0.00	111.31	ARS 42-18351 (2)
506785	21011189892	MALAGA FELIPE	62.73	39.31	0.00	102.04	ARS 42-18351 (2)
506786	11706078B	CITY OF TUCSON REAL ESTATE DIVISION	189,112.34	0.00	0.00	189,112.34	ARS 42-18351 (2)
TOTALS:	105		\$195,158.21	\$7,406.83	\$0.00	\$202,565.04	