



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: OCTOBER 18, 2022

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: *Bettendorf* 10/5/22

Deputy County Administrator Signature/Date: _____

**PIMA COUNTY TREASURER'S OFFICE****Beth Ford, CPA**
Pima County Treasurer240 North Stone Avenue
Tucson AZ, 85701-1199
(520) 724-8341**CERTIFICATE OF REMOVAL AND ABATEMENT**
FOR BOARD OF SUPERVISORS MEETING OCTOBER 18, 2022**From Date: 09/01/2022 Thru 09/30/2022**

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502742	18012174996	YING ON MERCHANTS + LABOR BENEVOLENT	MISCELLANEOUS BUSINESS PROPERTY	2018	114.66	ARS 42-19118
502742	20012174996	YING ON MERCHANTS + LABOR BENEVOLENT	MISCELLANEOUS BUSINESS PROPERTY	2020	85.86	ARS 42-19118
502742	21012174996	YING ON MERCHANTS + LABOR BENEVOLENT	MISCELLANEOUS BUSINESS PROPERTY	2021	73.94	ARS 42-19118
502743	18012184412	GEES GARDEN BISTRO	MISCELLANEOUS BUSINESS PROPERTY	2018	1,371.95	ARS 42-19118
502743	19012184412	GEES GARDEN BISTRO	MISCELLANEOUS BUSINESS PROPERTY	2019	1,092.24	ARS 42-19118
502744	18012231442	FALLAS PAREDES	MISCELLANEOUS BUSINESS PROPERTY	2018	1,241.17	ARS 42-19118
502744	19012231442	FALLAS PAREDES	MISCELLANEOUS BUSINESS PROPERTY	2019	626.93	ARS 42-19118
502745	15012235713	RAMIREZ AUTO SALES	MISCELLANEOUS BUSINESS PROPERTY	2015	394.37	ARS 42-19118
502745	16012235713	RAMIREZ AUTO SALES	MISCELLANEOUS BUSINESS PROPERTY	2016	392.85	ARS 42-19118
502745	17012235713	RAMIREZ AUTO SALES	MISCELLANEOUS BUSINESS PROPERTY	2017	363.77	ARS 42-19118
502746	16012238177	HUDDLESTON TRUCKING	MISCELLANEOUS BUSINESS PROPERTY	2016	500.49	ARS 42-19118
502747	17012241966	SVP HOLDINGS LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	253.70	ARS 42-19118
502748	16012243642	BOOST MOBILE	MISCELLANEOUS BUSINESS PROPERTY	2016	310.57	ARS 42-18351 (1)
502749	17012244492	METRO PCS	MISCELLANEOUS BUSINESS PROPERTY	2017	519.64	ARS 42-19118
502750	16012244622	VELIAS BRIDAL + TUXEDO	MISCELLANEOUS BUSINESS PROPERTY	2016	310.57	ARS 42-19118
502751	19012246761	HUMBLE PIE	MISCELLANEOUS BUSINESS PROPERTY	2019	0.00	ARS 42-19118
502752	19012247813	HELIX HEARING CARE NM	MISCELLANEOUS BUSINESS PROPERTY	2019	1,298.55	ARS 42-19118
502752	20012247813	HELIX HEARING CARE NM	MISCELLANEOUS BUSINESS PROPERTY	2020	1,132.86	ARS 42-19118
502752	21012247813	HELIX HEARING CARE NM	MISCELLANEOUS BUSINESS PROPERTY	2021	958.28	ARS 42-19118
502753	17012251561	AFFORDABLE HAULING + CONTAINER	MISCELLANEOUS BUSINESS PROPERTY	2017	3,067.50	ARS 42-19118
502754	18012251636	VINA BAGUETTE	MISCELLANEOUS BUSINESS PROPERTY	2018	909.52	ARS 42-19118
502754	19012251636	VINA BAGUETTE	MISCELLANEOUS BUSINESS PROPERTY	2019	805.22	ARS 42-19118
502755	17012251763	ARMANIS PRODUCE	MISCELLANEOUS BUSINESS PROPERTY	2017	562.22	ARS 42-19118
502756	18012254364	NESTLE TOLL HOUSE CAFE BY CHIP	MISCELLANEOUS BUSINESS PROPERTY	2018	2,442.36	ARS 42-19118
502757	18012255222	JOELS MOBILE AUTO DETAILING	MISCELLANEOUS BUSINESS PROPERTY	2018	591.94	ARS 42-19118
502757	19012255222	JOELS MOBILE AUTO DETAILING	MISCELLANEOUS BUSINESS PROPERTY	2019	565.71	ARS 42-19118
502758	101080070	PIMA COUNTY	TRES NOGALES LOT 7	2022	92.81	ARS 42-18351 (2)
502759	101080080	PIMA COUNTY	TRES NOGALES LOT 8	2022	1,063.26	ARS 42-18351 (2)

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**CERTIFICATE OF REMOVAL AND ABATEMENT
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From Date: 09/01/2022 Thru 09/30/2022

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502760	114190210	PIMA COUNTY	W100' PT SW4 SE4 LYG S 40' EASEMENT FOR	2022	5.35	ARS 42-18351 (2)
502761	119410730	PIMA COUNTY	PROBASCO LOT 26 BLK 2	2022	17.23	ARS 42-18351 (2)
502762	119410740	PIMA COUNTY	PROBASCO LOT 27 BLK 2	2022	17.23	ARS 42-18351 (2)
502763	119410750	PIMA COUNTY	PROBASCO LOT 28 BLK 2	2022	17.23	ARS 42-18351 (2)
502764	13219033C	PIMA COUNTY	IRREG PCL IN NE4 SE4 LYG S & ADJ TO TUCSON-BENSON	2022	310.76	ARS 42-18351 (2)
502765	20907003N	PIMA COUNTY	PTN N441.21' NE4 SW4 & PTN N441.62' W2 W2	2022	11.17	ARS 42-18351 (2)
502766	21018019B	PIMA COUNTY	S2 LOT 56 EXC S45' & EXC E 40' FOR RDS	2022	181.82	ARS 42-18351 (2)
502767	211350600	PIMA COUNTY	W427.55' S842.26' SW4 SW4 8.26 AC	2022	13.50	ARS 42-18351 (2)
502768	211350620	PIMA COUNTY	PTN S704.48' N728.9' E319.69' W1046.36'	2022	6.75	ARS 42-18351 (2)
502769	211350630	PIMA COUNTY	PTN E457.08' W1046.36' S534.03' N1257'	2022	6.75	ARS 42-18351 (2)
502770	303465680	PIMA COUNTY	LOS ARROYOS DEL ESTE RESUB	2021	40.85	ARS 42-18351 (2)
502771	305722800	PIMA COUNTY	RIVERWALK AT RANCHO DEL LAGO COMMON AREA	2022	0.16	ARS 42-18351 (2)
502772	305722810	PIMA COUNTY	RIVERWALK AT RANCHO DEL LAGO COMMON AREA	2022	0.16	ARS 42-18351 (2)
502773	305722850	PIMA COUNTY	RIVERWALK AT RANCHO DEL LAGO COMMON AREA	2022	0.16	ARS 42-18351 (2)
TOTALS:	42				\$21,772.06	



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From Date: 09/01/2022 Thru 09/30/2022

AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502742	18012174996	YING ON MERCHANTS + LABOR BENEVOLENT	71.07	43.59	0.00	114.66	ARS 42-19118
502742	20012174996	YING ON MERCHANTS + LABOR BENEVOLENT	66.39	19.47	0.00	85.86	ARS 42-19118
502742	21012174996	YING ON MERCHANTS + LABOR BENEVOLENT	65.24	8.70	0.00	73.94	ARS 42-19118
502743	18012184412	GEES GARDEN BISTRO	857.47	514.48	0.00	1,371.95	ARS 42-19118
502743	19012184412	GEES GARDEN BISTRO	758.50	333.74	0.00	1,092.24	ARS 42-19118
502744	18012231442	FALLAS PAREDES	775.73	465.44	0.00	1,241.17	ARS 42-19118
502744	19012231442	FALLAS PAREDES	435.37	191.56	0.00	626.93	ARS 42-19118
502745	15012235713	RAMIREZ AUTO SALES	189.60	204.77	0.00	394.37	ARS 42-19118
502745	16012235713	RAMIREZ AUTO SALES	204.61	188.24	0.00	392.85	ARS 42-19118
502745	17012235713	RAMIREZ AUTO SALES	206.69	157.08	0.00	363.77	ARS 42-19118
502746	16012238177	HUDDLESTON TRUCKING	260.67	239.82	0.00	500.49	ARS 42-19118
502747	17012241966	SVP HOLDINGS LLC	144.15	109.55	0.00	253.70	ARS 42-19118
502748	16012243642	BOOST MOBILE	161.76	148.81	0.00	310.57	ARS 42-18351 (1)
502749	17012244492	METRO PCS	295.25	224.39	0.00	519.64	ARS 42-19118
502750	16012244622	VELIAS BRIDAL + TUXEDO	161.76	148.81	0.00	310.57	ARS 42-19118
502751	19012246761	HUMBLE PIE	0.00	0.00	0.00	0.00	ARS 42-19118
502752	19012247813	HELIX HEARING CARE NM	901.77	396.78	0.00	1,298.55	ARS 42-19118
502752	20012247813	HELIX HEARING CARE NM	885.05	247.81	0.00	1,132.86	ARS 42-19118
502752	21012247813	HELIX HEARING CARE NM	855.61	102.67	0.00	958.28	ARS 42-19118
502753	17012251561	AFFORDABLE HAULING + CONTAINER	1,742.90	1,324.60	0.00	3,067.50	ARS 42-19118
502754	18012251636	VINA BAGUETTE	568.45	341.07	0.00	909.52	ARS 42-19118
502754	19012251636	VINA BAGUETTE	559.18	246.04	0.00	805.22	ARS 42-19118
502755	17012251763	ARMANIS PRODUCE	319.44	242.78	0.00	562.22	ARS 42-19118
502756	18012254364	NESTLE TOLL HOUSE CAFE BY CHIP	1,526.48	915.88	0.00	2,442.36	ARS 42-19118
502757	18012255222	JOELS MOBILE AUTO DETAILING	369.96	221.98	0.00	591.94	ARS 42-19118
502757	19012255222	JOELS MOBILE AUTO DETAILING	392.85	172.86	0.00	565.71	ARS 42-19118
502758	101080070	PIMA COUNTY	92.81	0.00	0.00	92.81	ARS 42-18351 (2)
502759	101080080	PIMA COUNTY	1,063.26	0.00	0.00	1,063.26	ARS 42-18351 (2)



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502760	114190210	PIMA COUNTY	5.35	0.00	0.00	5.35	ARS 42-18351 (2)
502761	119410730	PIMA COUNTY	17.23	0.00	0.00	17.23	ARS 42-18351 (2)
502762	119410740	PIMA COUNTY	17.23	0.00	0.00	17.23	ARS 42-18351 (2)
502763	119410750	PIMA COUNTY	17.23	0.00	0.00	17.23	ARS 42-18351 (2)
502764	13219033C	PIMA COUNTY	310.76	0.00	0.00	310.76	ARS 42-18351 (2)
502765	20907003N	PIMA COUNTY	11.17	0.00	0.00	11.17	ARS 42-18351 (2)
502766	21018019B	PIMA COUNTY	181.82	0.00	0.00	181.82	ARS 42-18351 (2)
502767	211350600	PIMA COUNTY	13.50	0.00	0.00	13.50	ARS 42-18351 (2)
502768	211350620	PIMA COUNTY	6.75	0.00	0.00	6.75	ARS 42-18351 (2)
502769	211350630	PIMA COUNTY	6.75	0.00	0.00	6.75	ARS 42-18351 (2)
502770	303465680	PIMA COUNTY	23.67	3.16	14.02	40.85	ARS 42-18351 (2)
502771	305722800	PIMA COUNTY	0.16	0.00	0.00	0.16	ARS 42-18351 (2)
502772	305722810	PIMA COUNTY	0.16	0.00	0.00	0.16	ARS 42-18351 (2)
502773	305722850	PIMA COUNTY	0.16	0.00	0.00	0.16	ARS 42-18351 (2)
TOTALS:	42		\$14,543.96	\$7,214.08	\$14.02	\$21,772.06	