



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: MAY 18, 2021



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:

B. H. Ford

5/4/21

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 MAY 18, 2021

From Date: 04/01/2021 Thru 04/30/2021

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502555	19012065559	SUN WEST CONTAINER COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2019	34.97	ARS 42-19118
502556	18012168249	BEAUTY BRANDS INC	MISCELLANEOUS BUSINESS PROPERTY	2018	1,102.31	ARS 42-19118
502556	19012168249	BEAUTY BRANDS INC	MISCELLANEOUS BUSINESS PROPERTY	2019	1,913.06	ARS 42-19118
502557	18012241728	PUMA	MISCELLANEOUS BUSINESS PROPERTY	2018	815.16	ARS 42-19118
502557	19012241728	PUMA	MISCELLANEOUS BUSINESS PROPERTY	2019	1,248.49	ARS 42-19118
502558	15012243697	ZUZU SMOKE SHOP	MISCELLANEOUS BUSINESS PROPERTY	2015	251.09	ARS 42-19118
502558	16012243697	ZUZU SMOKE SHOP	MISCELLANEOUS BUSINESS PROPERTY	2016	247.52	ARS 42-19118
502558	17012243697	ZUZU SMOKE SHOP	MISCELLANEOUS BUSINESS PROPERTY	2017	226.38	ARS 42-19118
502558	18012243697	ZUZU SMOKE SHOP	MISCELLANEOUS BUSINESS PROPERTY	2018	197.49	ARS 42-19118
502559	19012250773	MERCADO SAN AGUSTIN	MISCELLANEOUS BUSINESS PROPERTY	2019	8.13	ARS 42-18351 (4)
502560	18012251106	NEW2YOU RESALE	MISCELLANEOUS BUSINESS PROPERTY	2018	419.28	ARS 42-19118
502560	19012251106	NEW2YOU RESALE	MISCELLANEOUS BUSINESS PROPERTY	2019	360.46	ARS 42-19118
502561	11620637A	RIO NUEVO MULTIPURPOSE FACILITIES DISTRICT	MISSION DISTRICT SQ20110840249 NLY PTN BLOCK 5	2020	27,968.87	ARS 42-18351 (2)
502562	12208004A	CITY OF TUCSON	COLUMBUS LOT 4 & E2' OF LOT 5 BLK 1 EXC N10'	2020	1,256.36	ARS 42-18351 (2)
502563	12208005A	CITY OF TUCSON	COLUMBUS E2 OF LOT 5 BLK 1 EXC E2' THEREOF &	2020	354.54	ARS 42-18351 (2)
502564	20832009D	PIMA COUNTY REGIONAL FLOOD CONTROL	AVRA VALLEY NO 4 PARCEL 66 R/S 3733/303 AKA	2020	210.26	ARS 42-18351 (2)
502565	20832016A	PIMA COUNTY REGIONAL FLOOD CONTROL	AVRA VALLEY NO 4 PARCEL 120 R/S 3733/303 AKA	2020	150.01	ARS 42-18351 (2)
502566	20832028B	PIMA COUNTY REGIONAL FLOOD CONTROL	AVRA VALLEY NO 4 PARCEL 19 R/S 3733/303	2020	259.12	ARS 42-18351 (2)
502567	208400960	PIMA COUNTY REGIONAL FLOOD CONTROL	AVRA VALLEY NO 9 E2 PARCEL 84 R/S 3739/383	2020	129.57	ARS 42-18351 (2)
502568	20862001N	PIMA COUNTY REGIONAL FLOOD CONTROL	E581.59' N310' S1645.79' SW4 4.14 AC	2020	195.33	ARS 42-18351 (2)
502569	20862001Q	PIMA COUNTY REGIONAL FLOOD CONTROL	W388.66' E777.33' N470.32' S1335.79' SW4	2020	198.20	ARS 42-18351 (2)
502570	20862001R	PIMA COUNTY REGIONAL FLOOD CONTROL	W387' N467.97' S1329.82' SW4 4.17 AC	2020	196.76	ARS 42-18351 (2)
502571	213110650	PIMA COUNTY REGIONAL FLOOD CONTROL	AVRA VALLEY NO 7 PARCEL 11 R/S 3735/743	2020	243.04	ARS 42-18351 (2)
502572	22004007D	PIMA COUNTY REGIONAL FLOOD CONTROL	WELLSITE IN W190' S150' N400' NW4 (LOT 4)	2020	8.81	ARS 42-18351 (2)
502573	221412260	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	418.00	ARS 42-18351 (2)
502574	221412270	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	502.20	ARS 42-18351 (2)



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From Date: 04/01/2021 Thru 04/30/2021

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502575	221412280	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	545.91	ARS 42-18351 (2)
502576	221412290	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	515.57	ARS 42-18351 (2)
502577	221412300	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	701.22	ARS 42-18351 (2)
502578	221412310	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	359.55	ARS 42-18351 (2)
502579	221412320	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	497.77	ARS 42-18351 (2)
502580	221412330	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	1.94	ARS 42-18351 (2)
502581	221412340	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	1.94	ARS 42-18351 (2)
502582	221412350	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	1.94	ARS 42-18351 (2)
502583	221412360	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	1.94	ARS 42-18351 (2)
502584	221412370	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	1.94	ARS 42-18351 (2)
502585	221412380	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	1.94	ARS 42-18351 (2)
502586	221412390	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	1.94	ARS 42-18351 (2)
502587	221412400	MARANA UNIFIED SCHOOL DISTRICT	CONTINENTAL RESERVE PROFESSIONAL PLAZA	2020	1.94	ARS 42-18351 (2)
TOTALS:	39				\$41,550.95	



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From Date: 04/01/2021 Thru 04/30/2021

AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502555	19012065559	SUN WEST CONTAINER COMPANY	28.51	6.46	0.00	34.97	ARS 42-19118
502556	18012168249	BEAUTY BRANDS INC	826.73	275.58	0.00	1,102.31	ARS 42-19118
502556	19012168249	BEAUTY BRANDS INC	1,576.69	336.37	0.00	1,913.06	ARS 42-19118
502557	18012241728	PUMA	607.30	207.86	0.00	815.16	ARS 42-19118
502557	19012241728	PUMA	1,028.97	219.52	0.00	1,248.49	ARS 42-19118
502558	15012243697	ZUZU SMOKE SHOP	135.48	115.61	0.00	251.09	ARS 42-19118
502558	16012243697	ZUZU SMOKE SHOP	146.17	101.35	0.00	247.52	ARS 42-19118
502558	17012243697	ZUZU SMOKE SHOP	147.64	78.74	0.00	226.38	ARS 42-19118
502558	18012243697	ZUZU SMOKE SHOP	143.80	53.69	0.00	197.49	ARS 42-19118
502559	19012250773	MERCADO SAN AGUSTIN	7.92	0.21	0.00	8.13	ARS 42-18351 (4)
502560	18012251106	NEW2YOU RESALE	305.30	113.98	0.00	419.28	ARS 42-19118
502560	19012251106	NEW2YOU RESALE	297.08	63.38	0.00	360.46	ARS 42-19118
502561	11620637A	RIO NUEVO MULTIPURPOSE FACILITIES DISTRICT	26,552.72	1,416.15	0.00	27,968.87	ARS 42-18351 (2)
502562	12208004A	CITY OF TUCSON	1,192.75	63.61	0.00	1,256.36	ARS 42-18351 (2)
502563	12208005A	CITY OF TUCSON	336.59	17.95	0.00	354.54	ARS 42-18351 (2)
502564	20832009D	PIMA COUNTY REGIONAL FLOOD CONTROL	199.61	10.65	0.00	210.26	ARS 42-18351 (2)
502565	20832016A	PIMA COUNTY REGIONAL FLOOD CONTROL	142.41	7.60	0.00	150.01	ARS 42-18351 (2)
502566	20832028B	PIMA COUNTY REGIONAL FLOOD CONTROL	246.00	13.12	0.00	259.12	ARS 42-18351 (2)
502567	208400960	PIMA COUNTY REGIONAL FLOOD CONTROL	123.01	6.56	0.00	129.57	ARS 42-18351 (2)
502568	20862001N	PIMA COUNTY REGIONAL FLOOD CONTROL	185.44	9.89	0.00	195.33	ARS 42-18351 (2)
502569	20862001Q	PIMA COUNTY REGIONAL FLOOD CONTROL	188.17	10.03	0.00	198.20	ARS 42-18351 (2)
502570	20862001R	PIMA COUNTY REGIONAL FLOOD CONTROL	186.79	9.97	0.00	196.76	ARS 42-18351 (2)
502571	213110650	PIMA COUNTY REGIONAL FLOOD CONTROL	230.73	12.31	0.00	243.04	ARS 42-18351 (2)
502572	22004007D	PIMA COUNTY REGIONAL FLOOD CONTROL	8.06	0.75	0.00	8.81	ARS 42-18351 (2)
502573	221412260	MARANA UNIFIED SCHOOL DISTRICT	396.83	21.17	0.00	418.00	ARS 42-18351 (2)
502574	221412270	MARANA UNIFIED SCHOOL DISTRICT	476.77	25.43	0.00	502.20	ARS 42-18351 (2)
502575	221412280	MARANA UNIFIED SCHOOL DISTRICT	518.26	27.65	0.00	545.91	ARS 42-18351 (2)
502576	221412290	MARANA UNIFIED SCHOOL DISTRICT	489.47	26.10	0.00	515.57	ARS 42-18351 (2)



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AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502577	221412300	MARANA UNIFIED SCHOOL DISTRICT	665.71	35.51	0.00	701.22	ARS 42-18351 (2)
502578	221412310	MARANA UNIFIED SCHOOL DISTRICT	341.34	18.21	0.00	359.55	ARS 42-18351 (2)
502579	221412320	MARANA UNIFIED SCHOOL DISTRICT	472.57	25.20	0.00	497.77	ARS 42-18351 (2)
502580	221412330	MARANA UNIFIED SCHOOL DISTRICT	1.77	0.17	0.00	1.94	ARS 42-18351 (2)
502581	221412340	MARANA UNIFIED SCHOOL DISTRICT	1.77	0.17	0.00	1.94	ARS 42-18351 (2)
502582	221412350	MARANA UNIFIED SCHOOL DISTRICT	1.77	0.17	0.00	1.94	ARS 42-18351 (2)
502583	221412360	MARANA UNIFIED SCHOOL DISTRICT	1.77	0.17	0.00	1.94	ARS 42-18351 (2)
502584	221412370	MARANA UNIFIED SCHOOL DISTRICT	1.77	0.17	0.00	1.94	ARS 42-18351 (2)
502585	221412380	MARANA UNIFIED SCHOOL DISTRICT	1.77	0.17	0.00	1.94	ARS 42-18351 (2)
502586	221412390	MARANA UNIFIED SCHOOL DISTRICT	1.77	0.17	0.00	1.94	ARS 42-18351 (2)
502587	221412400	MARANA UNIFIED SCHOOL DISTRICT	1.77	0.17	0.00	1.94	ARS 42-18351 (2)
TOTALS:	39		\$38,218.98	\$3,331.97	\$0.00	\$41,550.95	