

BOARD OF SUPERVISORS AGENDA ITEM SUMMARY

Requested Board Meeting Date: JUNE 16, 2013

ITEM SUMMARY, JUSTIFICATION and/or SPECIAL CONSIDERATIONS:

The Treasurer's Office requests Board approval on the consent agenda for a Certificate of Removal and/or Abatement pursuant to **A.R.S. § 42-18353** of the following taxes on the attached spreadsheet. The taxes have been deemed uncollectible pursuant to **A.R.S. § 42-18351**:

Circumstances for abating tax and removing tax lien in the following situations:

- 1. An error or omission resulting in an improper imposition of a property tax.*
- 2. An event or circumstance that existed at the time of the levy and assessment, or that occurred afterwards, and that invalidates the lien of the property tax or the sale of the lien.*
- 3. The property tax lien was not advertised for sale pursuant to section 42-18105 within five years after the delinquency, unless the failure to advertise within five years after the delinquency was due to a restraining order or injunction issued by a court of competent jurisdiction.*
- 4. The cost of pursuing the statutory lien sale and collection procedures or the sale of lands under article 7 of this chapter or the cost of the seizure and sale of personal property pursuant to section 42-18401 would equal or exceed the revenue that could be derived.*

The reference in Column (A) of the attached spreadsheet indicates the applicable statutory circumstance for abating and removing the tax lien.

This request for abatement and/or removal differs from the Certificates of Clearance pursuant to **A.R.S. § 42-19118** which are supported by a Sheriff's Affidavit affirming that, after diligent search, neither the property nor the property owner could be located.

REAL PROPERTY

Abatement Sequence Nos: _____ through _____

0 liens totaling: \$ _____ 0.00 _____

PERSONAL PROPERTY

Abatement Sequence Nos: 500791 _____ through 500831

41 liens totaling: \$ _____ 64,055.69 _____

TOTAL- REAL AND PERSONAL PROPERTY: \$ 64,055.69

CONTRACT NUMBER (If applicable) _____

STAFF RECOMMENDATION(S)

CLERK OF BOARD USE ONLY

BOS MTG DATE: _____

ITEM NO. _____

PIMA COUNTY COST: \$ _____ and/or
REVENUE TO PIMA COUNTY \$ _____

FUNDING SOURCE(S): _____
(i.e. General Fund, State Grant Fund, Federal Fund, Stadium Dist. Fund, etc.)

ADVERTISED PUBLIC HEARING: ☐ YES ☐ NO

BOARD OF SUPERVISORS DISTRICT: 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ All ☐

IMPACT:

IF APPROVED:

IF DENIED:

DEPARTMENT NAME: Pima County Treasurer

CONTACT PERSON: Patti Davidson
Chief Deputy Treasurer

TELEPHONE NO.: 724-8813

PIMA COUNTY TREASURER
 CERTIFICATE OF REMOVAL AND ABATEMENT
 FOR BOARD OF SUPERVISORS MEETING OF JUNE 18, 2013

AB #	Parcel/Reference	Owner	Legal / Property Description	Tax Years	Abatement Amount	ARS# (A)
					0.00	
Subtotal - Real Property					0.00	
500791	08012203195	ANGEL'S HEAVEN RELAXATION SPA	MISCELLANEOUS BUSINESS PROPERTY	2008	273.61	42-18351 (2)
500792	09012212341	ANGELINA'S RISTORANTE	MISCELLANEOUS BUSINESS PROPERTY	2009	2,192.66	42-18351 (4)
500793	08012034888	ARIZONA WICKER & RATTAN WORKSHOP	MISCELLANEOUS BUSINESS PROPERTY	2008	12.42	42-18351 (4)
500794	08012210935	AUGIE'S	MISCELLANEOUS BUSINESS PROPERTY	2008	228.83	42-18351 (4)
500795	10012197286	AZCONAGG	MISCELLANEOUS BUSINESS PROPERTY	2010	727.34	42-18351 (2)
500795	11012197286	AZCONAGG	MISCELLANEOUS BUSINESS PROPERTY	2011	605.91	42-18351 (2)
500795	10012232000	AZCONAGG	MISCELLANEOUS BUSINESS PROPERTY	2010	2,264.30	42-18351 (2)
500795	11012232000	AZCONAGG	MISCELLANEOUS BUSINESS PROPERTY	2011	2,091.22	42-18351 (2)
500796	08012031031	BEAUDRY RV COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2008	4,571.04	42-18351 (2)
500796	10012031031	BEAUDRY RV COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2010	19,787.96	42-18351 (2)
500797	08012104359	BEAUDRY RV COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2008	1,826.78	42-18351 (2)
500797	10012104359	BEAUDRY RV COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2010	6,431.12	42-18351 (2)
500798	08012166438	BERRY GOOD CARS	MISCELLANEOUS BUSINESS PROPERTY	2008	1,096.42	42-18351 (2)
500799	06011153508	BOJORQUEZ EDUARDO	1974 AVONDALE FD64142012	2006	203.78	42-18351 (4)
500799	07011153508	BOJORQUEZ EDUARDO	1974 AVONDALE FD64142012	2007	188.26	42-18351 (4)
500799	08011153508	BOJORQUEZ EDUARDO	1974 AVONDALE FD64142012	2008	178.53	42-18351 (4)
500799	11011153508	BOJORQUEZ EDUARDO	1974 AVONDALE FD64142012	2011	118.27	42-18351 (4)
500800	08011155384	CELAYA ANGEL F	1980 GIBRALTOR 103327	2008	250.06	42-18351 (2)
500801	07012192351	CENTURY 21 METRO ALLIANCE	MISCELLANEOUS BUSINESS PROPERTY	2007	923.99	42-18351 (2)
500802	11012018638	CHANDLER HILL PARTNERS IBA ASSOC	MISCELLANEOUS BUSINESS PROPERTY	2011	501.48	42-18351 (1)
500803	11012232569	CHIKIRIRIRIS	MISCELLANEOUS BUSINESS PROPERTY	2011	917.48	42-18351 (4)
500804	08012199716	COACH'S DELI	MISCELLANEOUS BUSINESS PROPERTY	2008	952.76	42-18351 (4)
500805	07012194326	CORREA VICTOR S	MISCELLANEOUS BUSINESS PROPERTY	2007	92.22	42-18351 (4)
500806	04881500117	DANIEL PATRICK DUANE	1998 CAVCO CAVAZL2973686	2004	632.56	42-18351 (4)
500806	05881500050	DANIEL PATRICK DUANE	1998 CAVCO CAVAZL2973686	2005	543.40	42-18351 (4)
500806	06011160159	DANIEL PATRICK DUANE	1998 CAVCO CAVAZL2973686	2006	542.81	42-18351 (4)
500806	07011160159	DANIEL PATRICK DUANE	1998 CAVCO CAVAZL2973686	2007	374.04	42-18351 (4)

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AB #	Parcel/Reference	Owner	Legal / Property Description	Tax Years	Abatement Amount	ARS# (A)
500807	11012218494	EL POLLO LUCKY	MISCELLANEOUS BUSINESS PROPERTY	2011	629.98	42-18351 (1)
500808	07012192605	ESTETICA	MISCELLANEOUS BUSINESS PROPERTY	2007	591.68	42-18351 (4)
500809	11012233530	FIVE STARS LLC	MISCELLANEOUS BUSINESS PROPERTY	2011	491.38	42-18351 (4)
500810	11012192707	G & N CLEANING SOLUTIONS	MISCELLANEOUS BUSINESS PROPERTY	2011	64.28	42-18351 (1)
500811	07012193050	IDEAL CARS	MISCELLANEOUS BUSINESS PROPERTY	2007	338.32	42-18351 (2)
500811	08012193050	IDEAL CARS	MISCELLANEOUS BUSINESS PROPERTY	2008	273.61	42-18351 (2)
500812	08012191952	J T S HAWAIIAN KETTLE CORN	MISCELLANEOUS BUSINESS PROPERTY	2008	248.75	42-18351 (1)
500813	08012191989	JOBWELDON	MISCELLANEOUS BUSINESS PROPERTY	2008	253.67	42-18351 (2)
500814	08012195673	KITCHEN UPDATE	MISCELLANEOUS BUSINESS PROPERTY	2008	101.93	42-18351 (4)
500815	10012213865	KURT QUANNA & CO	MISCELLANEOUS BUSINESS PROPERTY	2010	808.64	42-18351 (2)
500815	11012213865	KURT QUANNA & CO	MISCELLANEOUS BUSINESS PROPERTY	2011	733.95	42-18351 (2)
500816	06012112318	MARTINS COMIDA CASERA	MISCELLANEOUS BUSINESS PROPERTY	2006	793.43	42-18351 (4)
500816	07012112318	MARTINS COMIDA CASERA	MISCELLANEOUS BUSINESS PROPERTY	2007	618.22	42-18351 (4)
500817	07012192815	MISSION LATH & STUCCO LLC	MISCELLANEOUS BUSINESS PROPERTY	2007	172.92	42-18351 (4)
500817	08012192815	MISSION LATH & STUCCO LLC	MISCELLANEOUS BUSINESS PROPERTY	2008	140.28	42-18351 (4)
500817	09012192815	MISSION LATH & STUCCO LLC	MISCELLANEOUS BUSINESS PROPERTY	2009	118.54	42-18351 (4)
500817	10012192815	MISSION LATH & STUCCO LLC	MISCELLANEOUS BUSINESS PROPERTY	2010	104.24	42-18351 (4)
500817	11012192815	MISSION LATH & STUCCO LLC	MISCELLANEOUS BUSINESS PROPERTY	2011	94.92	42-18351 (4)
500818	06012074111	NORTH AMERICAN POWDER COATING	MISCELLANEOUS BUSINESS PROPERTY	2006	398.76	42-18351 (4)
500818	07012074111	NORTH AMERICAN POWDER COATING	MISCELLANEOUS BUSINESS PROPERTY	2007	310.64	42-18351 (4)
500818	08012074111	NORTH AMERICAN POWDER COATING	MISCELLANEOUS BUSINESS PROPERTY	2008	748.79	42-18351 (4)
500819	08012199344	NURTURING LIFE LLC	MISCELLANEOUS BUSINESS PROPERTY	2008	234.25	42-18351 (4)
500820	10012208379	OBRIEN SEAN M DO	MISCELLANEOUS BUSINESS PROPERTY	2010	412.33	42-18351 (1)
500820	11012208379	OBRIEN SEAN M DO	MISCELLANEOUS BUSINESS PROPERTY	2011	333.74	42-18351 (1)
500821	06012176395	PLAYA AZUL	MISCELLANEOUS BUSINESS PROPERTY	2006	169.53	42-18351 (1)
500821	07012176395	PLAYA AZUL	MISCELLANEOUS BUSINESS PROPERTY	2007	190.67	42-18351 (1)
500821	08012176395	PLAYA AZUL	MISCELLANEOUS BUSINESS PROPERTY	2008	244.96	42-18351 (1)
500822	10012213689	RANCHO CENTER LLC	MISCELLANEOUS BUSINESS PROPERTY	2010	2,486.67	42-18351 (1)
500823	10012206313	RMS CIRCUIT BOARD ASSEMBLY	MISCELLANEOUS BUSINESS PROPERTY	2010	182.35	42-18351 (4)
500824	09011154082	SALDIVAR MARTHA	1963 GREAT S3954	2009	85.21	42-18351 (4)
500824	10011154082	SALDIVAR MARTHA	1964 GREAT S3954	2010	121.09	42-18351 (4)
500824	11011154082	SALDIVAR MARTHA	1965 GREAT S3954	2011	115.74	42-18351 (4)
500825	11012230569	SCHAYE ROSEANN	MISCELLANEOUS BUSINESS PROPERTY	2011	34.02	42-18351 (4)
500826	08012207913	SHARON ROBINSON	MISCELLANEOUS BUSINESS PROPERTY	2008	52.01	42-18351 (4)

PIMA COUNTY TREASURER
 CERTIFICATE OF REMOVAL AND ABATEMENT
 FOR BOARD OF SUPERVISORS MEETING OF JUNE 18, 2013

AB #	Parcel/Reference	Owner	Legal / Property Description	Tax Years	Abatement Amount	ARS# (A)
500827	11012205699	SUSIE'S DEALS	MISCELLANEOUS BUSINESS PROPERTY	2011	97.67	42-18351 (2)
500828	10012112071	TAKING CARE OF BUSINESS	MISCELLANEOUS BUSINESS PROPERTY	2010	62.71	42-18351 (4)
500828	11012112071	TAKING CARE OF BUSINESS	MISCELLANEOUS BUSINESS PROPERTY	2011	57.32	42-18351 (4)
500829	07011158991	TOHONO O'ODHAM NATION	64 HICKS 55J119317	2007	34.79	42-18351 (1)
500830	08012207980	WILDCAT MITSUBISHI	MISCELLANEOUS BUSINESS PROPERTY	2008	2,188.82	42-18351 (2)
500831	10012218047	YOKOHAMA RICE BOWL	MISCELLANEOUS BUSINESS PROPERTY	2010	202.14	42-18351 (4)
500831	11012218047	YOKOHAMA RICE BOWL	MISCELLANEOUS BUSINESS PROPERTY	2011	183.49	42-18351 (4)
Subtotal - Personal Property					64,055.69	
Total - Real and Personal Property					64,055.69	

PIMA COUNTY TREASURER
 CERTIFICATE OF REMOVAL AND ABATEMENT
 FOR BOARD OF SUPERVISORS MEETING OF JUNE 18, 2013

AB #	Parcel/Reference	Owner	Tax	Interest	Fee / Penalty	Total	Abatement Amount	ARS# (A)
						0.00	0.00	0.00
		Subtotal - Real Property	0.00	0.00	0.00	0.00	0.00	
500791	08012203195	ANGEL'S HEAVEN RELAXATION SPA	166.83	106.78	0.00	273.61	273.61	42-18351 (2)
500792	09012212341	ANGELINA'S RISTORANTE	1,481.53	711.13	0.00	2,192.66	2,192.66	42-18351 (4)
500793	08012034888	ARIZONA WICKER & RATTAN WORKSHOP	7.39	5.03	0.00	12.42	12.42	42-18351 (4)
500794	08012210935	AUGIE'S	139.53	89.30	0.00	228.83	228.83	42-18351 (4)
500795	10012197286	AZCONAGG	551.02	176.32	0.00	727.34	727.34	42-18351 (2)
500795	11012197286	AZCONAGG	522.34	83.57	0.00	605.91	605.91	42-18351 (2)
500795	10012232000	AZCONAGG	1,715.38	548.92	0.00	2,264.30	2,264.30	42-18351 (2)
500795	11012232000	AZCONAGG	1,802.77	288.45	0.00	2,091.22	2,091.22	42-18351 (2)
500796	08012031031	BEAUDRY RV COMPANY	2,856.90	1,714.14	0.00	4,571.04	4,571.04	42-18351 (2)
500796	10012031031	BEAUDRY RV COMPANY	14,990.88	4,797.08	0.00	19,787.96	19,787.96	42-18351 (2)
500797	08012104359	BEAUDRY RV COMPANY	1,304.84	521.94	0.00	1,826.78	1,826.78	42-18351 (2)
500797	10012104359	BEAUDRY RV COMPANY	4,872.06	1,559.06	0.00	6,431.12	6,431.12	42-18351 (2)
500798	08012166438	BERRY GOOD CARS	685.26	411.16	0.00	1,096.42	1,096.42	42-18351 (2)
500799	06011153508	BOJORQUEZ EDUARDO	103.97	99.81	0.00	203.78	203.78	42-18351 (4)
500799	07011153508	BOJORQUEZ EDUARDO	104.59	83.67	0.00	188.26	188.26	42-18351 (4)
500799	08011153508	BOJORQUEZ EDUARDO	108.86	69.67	0.00	178.53	178.53	42-18351 (4)
500799	11011153508	BOJORQUEZ EDUARDO	98.56	19.71	0.00	118.27	118.27	42-18351 (4)
500800	08011155384	CELAYA ANGEL F	154.73	95.33	0.00	250.06	250.06	42-18351 (2)
500801	07012192351	CENTURY 21 METRO ALLIANCE	513.33	410.66	0.00	923.99	923.99	42-18351 (2)
500802	11012018638	CHANDLER HILL PARTNERS IBA ASSOC	432.31	69.17	0.00	501.48	501.48	42-18351 (1)
500803	11012232569	CHIKIRIRIRIS	790.93	126.55	0.00	917.48	917.48	42-18351 (4)
500804	08012199716	COACH'S DELI	580.95	371.81	0.00	952.76	952.76	42-18351 (4)
500805	07012194326	CORREA VICTOR S	50.12	42.10	0.00	92.22	92.22	42-18351 (4)
500806	04881500117	DANIEL PATRICK DUANE	302.19	318.31	12.06	632.56	632.56	42-18351 (4)
500806	05881500050	DANIEL PATRICK DUANE	258.84	272.64	11.92	543.40	543.40	42-18351 (4)
500806	06011160159	DANIEL PATRICK DUANE	271.37	260.52	10.92	542.81	542.81	42-18351 (4)
500806	07011160159	DANIEL PATRICK DUANE	202.83	160.29	10.92	374.04	374.04	42-18351 (4)

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 FOR BOARD OF SUPERVISORS MEETING OF JUNE 18, 2013

AB #	Parcel/Reference	Owner	Tax	Interest	Fee / Penalty	Total	Abatement Amount	ARS# (A)
500807	11012218494	EL POLLO LUCKY	543.09	86.89	0.00	629.98	629.98	42-18351 (1)
500808	07012192605	ESTETICA	328.71	262.97	0.00	591.68	591.68	42-18351 (4)
500809	11012233530	FIVE STARS LLC	423.60	67.78	0.00	491.38	491.38	42-18351 (4)
500810	11012192707	G & N CLEANING SOLUTIONS	53.57	10.71	0.00	64.28	64.28	42-18351 (1)
500811	07012193050	IDEAL CARS	187.96	150.36	0.00	338.32	338.32	42-18351 (2)
500811	08012193050	IDEAL CARS	166.83	106.78	0.00	273.61	273.61	42-18351 (2)
500812	08012191952	J T S HAWAIIAN KETTLE CORN	151.68	97.07	0.00	248.75	248.75	42-18351 (1)
500813	08012191989	JOBWELDON	154.68	98.99	0.00	253.67	253.67	42-18351 (2)
500814	08012195673	KITCHEN UPDATE	60.67	41.26	0.00	101.93	101.93	42-18351 (4)
500815	10012213865	KURT QUANNA & CO	612.61	196.03	0.00	808.64	808.64	42-18351 (2)
500815	11012213865	KURT QUANNA & CO	632.72	101.23	0.00	733.95	733.95	42-18351 (2)
500816	06012112318	MARTINS COMIDA CASERA	404.81	388.62	0.00	793.43	793.43	42-18351 (4)
500816	07012112318	MARTINS COMIDA CASERA	343.46	274.76	0.00	618.22	618.22	42-18351 (4)
500817	07012192815	MISSION LATH & STUCCO LLC	93.98	78.94	0.00	172.92	172.92	42-18351 (4)
500817	08012192815	MISSION LATH & STUCCO LLC	83.50	56.78	0.00	140.28	140.28	42-18351 (4)
500817	09012192815	MISSION LATH & STUCCO LLC	77.99	40.55	0.00	118.54	118.54	42-18351 (4)
500817	10012192815	MISSION LATH & STUCCO LLC	76.65	27.59	0.00	104.24	104.24	42-18351 (4)
500817	11012192815	MISSION LATH & STUCCO LLC	79.10	15.82	0.00	94.92	94.92	42-18351 (4)
500818	06012074111	NORTH AMERICAN POWDER COATING	203.45	195.31	0.00	398.76	398.76	42-18351 (4)
500818	07012074111	NORTH AMERICAN POWDER COATING	172.58	138.06	0.00	310.64	310.64	42-18351 (4)
500818	08012074111	NORTH AMERICAN POWDER COATING	456.58	292.21	0.00	748.79	748.79	42-18351 (4)
500819	08012199344	NURTURING LIFE LLC	142.83	91.42	0.00	234.25	234.25	42-18351 (4)
500820	10012208379	OBRIEN SEAN M DO	312.37	99.96	0.00	412.33	412.33	42-18351 (1)
500820	11012208379	OBRIEN SEAN M DO	287.71	46.03	0.00	333.74	333.74	42-18351 (1)
500821	06012176395	PLAYA AZUL	103.37	66.16	0.00	169.53	169.53	42-18351 (1)
500821	07012176395	PLAYA AZUL	105.93	84.74	0.00	190.67	190.67	42-18351 (1)
500821	08012176395	PLAYA AZUL	124.98	119.98	0.00	244.96	244.96	42-18351 (1)
500822	10012213689	RANCHO CENTER LLC	1,883.84	602.83	0.00	2,486.67	2,486.67	42-18351 (1)
500823	10012206313	RMS CIRCUIT BOARD ASSEMBLY	138.14	44.21	0.00	182.35	182.35	42-18351 (4)
500824	09011154082	SALDIVAR MARTHA	76.09	7.10	2.02	85.21	85.21	42-18351 (4)
500824	10011154082	SALDIVAR MARTHA	89.04	32.05	0.00	121.09	121.09	42-18351 (4)
500824	11011154082	SALDIVAR MARTHA	96.45	19.29	0.00	115.74	115.74	42-18351 (4)
500825	11012230569	SCHAYE ROSEANN	28.35	5.67	0.00	34.02	34.02	42-18351 (4)
500826	08012207913	SHARON ROBINSON	30.96	21.05	0.00	52.01	52.01	42-18351 (4)

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500827	11012205699	SUSIE'S DEALS	81.39	16.28	0.00	97.67	97.67	42-18351 (2)
500828	10012112071	TAKING CARE OF BUSINESS	46.11	16.60	0.00	62.71	62.71	42-18351 (4)
500828	11012112071	TAKING CARE OF BUSINESS	47.77	9.55	0.00	57.32	57.32	42-18351 (4)
500829	07011158991	TOHONO O'ODHAM NATION	18.91	15.88	0.00	34.79	34.79	42-18351 (1)
500830	08012207980	WILDCAT MITSUBISHI	1,334.65	854.17	0.00	2,188.82	2,188.82	42-18351 (2)
500831	10012218047	YOKOHAMA RICE BOWL	153.13	49.01	0.00	202.14	202.14	42-18351 (4)
500831	11012218047	YOKOHAMA RICE BOWL	158.18	25.31	0.00	183.49	183.49	42-18351 (4)
Subtotal - Personal Property			45,638.73	18,369.12	47.84	64,055.69	64,055.69	
			<u>45,638.73</u>	<u>18,369.12</u>	<u>47.84</u>	<u>64,055.69</u>	<u>64,055.69</u>	

(A) ARS 42-18351 Circumstances for Abating tax and removing tax lien

- (1) An error or omission resulting in an improper imposition of a property tax.
- (2) An event or circumstance that existed at the time of the levy and assessment, or that occurred afterwards and that invalidates the lien of the property tax.
- (3) The property tax lien was not advertised for sale pursuant to section 42-18105 within five years after the delinquency.
- (4) The cost of pursuing the statutory lien sale and collection procedures or the sale of the lands under article 7 of this chapter or the cost of the seizure and sale of personal property pursuant to section 42-18401 would equal or exceed the revenue that could be derived.