

# BOARD OF SUPERVISORS AGENDA ITEM SUMMARY

Requested Board Meeting Date: AUGUST 5, 2014

---

## 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: \$ \_\_\_\_\_

### PERSONAL PROPERTY

Abatement Sequence Nos: 500961 through 500975  
15 liens totaling: \$ 12,500.73

**TOTAL- REAL AND PERSONAL PROPERTY: \$ 12,500.73**

CONTRACT NUMBER (If applicable) \_\_\_\_\_



PIMA COUNTY TREASURER  
 CERTIFICATE OF REMOVAL AND ABATEMENT  
 FOR BOARD OF SUPERVISORS MEETING OF AUGUST 5, 2014

AB # Parcel/Reference Owner Legal / Property Description Tax Years Abatement Amount ARS# (A)

Subtotal - Real Property 0.00

500961	13012233984	ACACIA BED & BREADFAST	MISCELLANEOUS BUSINESS PROPERTY	2013	313.58	42-18351 (1)
500962	12012206953	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2012	202.58	42-18351 (1)
500962	13012206953	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2013	368.81	42-18351 (1)
500963	12012206954	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2012	150.66	42-18351 (1)
500963	13012206954	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2013	274.16	42-18351 (1)
500964	12012206955	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2012	150.66	42-18351 (1)
500964	13012206955	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2013	274.16	42-18351 (1)
500965	12012206956	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2012	199.95	42-18351 (1)
500965	13012206956	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2013	370.74	42-18351 (1)
500966	12012206957	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2012	408.22	42-18351 (1)
500966	13012206957	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2013	372.74	42-18351 (1)
500967	12012206958	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2012	150.66	42-18351 (1)
500967	13012206958	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2013	274.16	42-18351 (1)
500968	12012206959	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2012	412.71	42-18351 (1)
500968	13012206959	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2013	368.81	42-18351 (1)
500969	12012206960	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2012	202.58	42-18351 (1)
500969	13012206960	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2013	368.81	42-18351 (1)
500970	12012206961	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2012	150.66	42-18351 (1)
500970	13012206961	CASTLE FURNITURE RENTALS	MISCELLANEOUS BUSINESS PROPERTY	2013	274.16	42-18351 (1)
500971	08012176753	DESIGN NEW LEAF STUDIOS INC.	MISCELLANEOUS BUSINESS PROPERTY	2008	58.60	42-18351 (4)
500972	13012233895	FREAKEE SQUEEZ	MISCELLANEOUS BUSINESS PROPERTY	2013	2,182.40	42-18351 (4)
500973	07012183007	SUNSET CLEANERS	MISCELLANEOUS BUSINESS PROPERTY	2007	685.12	42-18351 (4)
500973	08012183007	SUNSET CLEANERS	MISCELLANEOUS BUSINESS PROPERTY	2008	852.43	42-18351 (4)
500973	09012183007	SUNSET CLEANERS	MISCELLANEOUS BUSINESS PROPERTY	2009	759.22	42-18351 (4)
500973	10012183007	SUNSET CLEANERS	MISCELLANEOUS BUSINESS PROPERTY	2010	652.12	42-18351 (4)
500974	11012233215	SUNSET CLEANERS	MISCELLANEOUS BUSINESS PROPERTY	2011	794.35	42-18351 (4)

PIMA COUNTY TREASURER  
 CERTIFICATE OF REMOVAL AND ABATEMENT  
 FOR BOARD OF SUPERVISORS MEETING OF AUGUST 5, 2014

AB #	Parcel/Reference	Owner	Legal / Property Description	Tax Years	Abatement Amount	ARSS# (A)
500974	12012233215	SUNSET CLEANERS	MISCELLANEOUS BUSINESS PROPERTY	2012	729.58	42-18351 (4)
500975	13012238536	SUNSET CLEANERS	MISCELLANEOUS BUSINESS PROPERTY	2013	498.10	42-18351 (4)
Subtotal - Personal Property					12,500.73	
Total - Real and Personal Property					<u>12,500.73</u>	

PIMA COUNTY TREASURER  
 CERTIFICATE OF REMOVAL AND ABATEMENT  
 FOR BOARD OF SUPERVISORS MEETING OF AUGUST 5, 2014

AB #	Parcel/Reference	Owner	Tax	Interest	Penalty	Fee /	Total	Abatement Amount	ARS# (A)
500961	13012233984	ACACIA BED & BREADFAST	286.81	26.77	0.00	0.00	313.58	313.58	42-18351 (1)
500962	12012206953	CASTLE FURNITURE RENTALS	166.84	35.74	0.00	0.00	202.58	202.58	42-18351 (1)
500962	13012206953	CASTLE FURNITURE RENTALS	337.32	31.49	0.00	0.00	368.81	368.81	42-18351 (1)
500963	12012206954	CASTLE FURNITURE RENTALS	124.08	26.58	0.00	0.00	150.66	150.66	42-18351 (1)
500963	13012206954	CASTLE FURNITURE RENTALS	250.75	23.41	0.00	0.00	274.16	274.16	42-18351 (1)
500964	12012206955	CASTLE FURNITURE RENTALS	124.08	26.58	0.00	0.00	150.66	150.66	42-18351 (1)
500964	13012206955	CASTLE FURNITURE RENTALS	250.75	23.41	0.00	0.00	274.16	274.16	42-18351 (1)
500965	12012206956	CASTLE FURNITURE RENTALS	164.67	35.28	0.00	0.00	199.95	199.95	42-18351 (1)
500965	13012206956	CASTLE FURNITURE RENTALS	339.09	31.65	0.00	0.00	370.74	370.74	42-18351 (1)
500966	12012206957	CASTLE FURNITURE RENTALS	325.71	82.51	0.00	0.00	408.22	408.22	42-18351 (1)
500966	13012206957	CASTLE FURNITURE RENTALS	340.92	31.82	0.00	0.00	372.74	372.74	42-18351 (1)
500967	12012206958	CASTLE FURNITURE RENTALS	124.08	26.58	0.00	0.00	150.66	150.66	42-18351 (1)
500967	13012206958	CASTLE FURNITURE RENTALS	250.75	23.41	0.00	0.00	274.16	274.16	42-18351 (1)
500968	12012206959	CASTLE FURNITURE RENTALS	329.29	83.42	0.00	0.00	412.71	412.71	42-18351 (1)
500968	13012206959	CASTLE FURNITURE RENTALS	337.32	31.49	0.00	0.00	368.81	368.81	42-18351 (1)
500969	12012206960	CASTLE FURNITURE RENTALS	166.84	35.74	0.00	0.00	202.58	202.58	42-18351 (1)
500969	13012206960	CASTLE FURNITURE RENTALS	337.32	31.49	0.00	0.00	368.81	368.81	42-18351 (1)
500970	12012206961	CASTLE FURNITURE RENTALS	124.08	26.58	0.00	0.00	150.66	150.66	42-18351 (1)
500970	13012206961	CASTLE FURNITURE RENTALS	250.75	23.41	0.00	0.00	274.16	274.16	42-18351 (1)
500971	08012176753	DESIGN NEW LEAF STUDIOS INC.	47.77	10.83	0.00	0.00	58.60	58.60	42-18351 (4)
500972	13012238995	FREAKEE SQUEEZ	1,996.10	186.30	0.00	0.00	2,182.40	2,182.40	42-18351 (4)
500973	07012183007	SUNSET CLEANERS	342.63	342.49	0.00	0.00	685.12	685.12	42-18351 (4)
500973	08012183007	SUNSET CLEANERS	450.23	402.20	0.00	0.00	852.43	852.43	42-18351 (4)
500973	09012183007	SUNSET CLEANERS	438.01	321.21	0.00	0.00	759.22	759.22	42-18351 (4)
500973	10012183007	SUNSET CLEANERS	414.48	237.64	0.00	0.00	652.12	652.12	42-18351 (4)
500974	11012233215	SUNSET CLEANERS	562.04	232.31	0.00	0.00	794.35	794.35	42-18351 (4)
Subtotal - Real Property			0.00	0.00	0.00	0.00	0.00	0.00	

PIMA COUNTY TREASURER  
 CERTIFICATE OF REMOVAL AND ABATEMENT  
 FOR BOARD OF SUPERVISORS MEETING OF AUGUST 5, 2014

AB #	Parcel/Reference	Owner	Tax	Interest	Fee / Penalty	Total	Abatement Amount	ARS# (A)
500974	12012233215	SUNSET CLEANERS	582.11	147.47	0.00	729.58	729.58	42-18351 (4)
500975	13012238536	SUNSET CLEANERS	461.21	36.89	0.00	498.10	498.10	42-18351 (4)
Subtotal - Personal Property			9,926.03	2,574.70	0.00	12,500.73	12,500.73	
			<u>9,926.03</u>	<u>2,574.70</u>	<u>0.00</u>	<u>12,500.73</u>	<u>12,500.73</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.