



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: August 17, 2015

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 uncollectible pursuant to A.R.S. § 42-18351, A.R.S. § 42-18352, and A.R.S. § 42-18353.

Discussion:

Pursuant to A.R.S. § 42-18353, the attached spreadsheet lists those taxes that have been determined to be uncollectible. The circumstances for abating tax and removing a tax lien are included at the end of the report.

Conclusion:

The Pima County Treasurer has conducted the necessary investigation to determine the existence of any of the situations described in A.R.S. § 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:

N/A

Board of Supervisor District:

☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☒ All

Department: PIMA COUNTY TREASURER

Telephone: (520) 724-8775

Department Director Signature/Date: _____

 PATTI DAVIDSON
Chief Deputy Treasurer

Deputy County Administrator Signature/Date: _____

County Administrator Signature/Date: _____

PIMA COUNTY TREASURER
 CERTIFICATE OF REMOVAL AND ABATEMENT
 FOR BOARD OF SUPERVISORS MEETING OF AUGUST 17, 2015

AB #	Parcel/Reference	Owner	Legal / Property Description	Tax Years	Abatement Amount	ARS# (A)
400274	303-43-012A	ARIZONA DEPT. OF TRANSPORTATION	ELY PTN LOT 9 OF LAS QUINTAS SERENAS MP	1989	2,708.59	42-18351 (1)
Subtotal - Real Property					2,708.59	
500980	13012233050	AMERICAN AIR COOL	MISCELLANEOUS BUSINESS PROPERTY	2013	211.50	42-18351 (1)
500980	12012233050	AMERICAN AIR COOL	MISCELLANEOUS BUSINESS PROPERTY	2012	232.62	42-18351 (1)
500980	11012233050	AMERICAN AIR COOL	MISCELLANEOUS BUSINESS PROPERTY	2011	248.87	42-18351 (1)
500981	10012217715	AMERICAN FAMILY INSURANCE	MISCELLANEOUS BUSINESS PROPERTY	2010	485.43	42-18351 (1)
500982	14011130404	ASKREN MICHELLE	1968 MELODY 106726010143	2014	53.78	42-18351 (4)
500982	13011130404	ASKREN MICHELLE	1968 MELODY 106726010143	2013	49.26	42-18351 (4)
500982	12011130404	ASKREN MICHELLE	1968 MELODY 106726010143	2012	49.88	42-18351 (4)
500982	11011130404	ASKREN MICHELLE	1968 MELODY 106726010143	2011	64.63	42-18351 (4)
500982	10011130404	ASKREN MICHELLE	1968 MELODY 106726010143	2010	77.28	42-18351 (4)
500982	09011130404	ASKREN MICHELLE	1968 MELODY 106726010143	2009	76.58	42-18351 (4)
500982	08011130404	ASKREN MICHELLE	1968 MELODY 106726010143	2008	79.68	42-18351 (4)
500982	07011130404	ASKREN MICHELLE	1968 MELODY 106726010143	2007	82.81	42-18351 (4)
500983	12012236406	D & J TOWING INC	MISCELLANEOUS BUSINESS PROPERTY	2012	210.76	42-18351 (1)
500984	13012213533	DESIGNS BY SAM	MISCELLANEOUS BUSINESS PROPERTY	2013	183.41	42-18351 (4)
500985	14011145971	DEUTSCHE BANK/MCHOLM MATTHEW	1982 MODULINE 103883	2014	179.50	42-18351 (4)
500985	13011145971	DEUTSCHE BANK/MCHOLM MATTHEW	1982 MODULINE 103883	2013	181.12	42-18351 (4)
500985	12011145971	DEUTSCHE BANK/MCHOLM MATTHEW	1982 MODULINE 103883	2012	206.27	42-18351 (4)
500985	11011145971	DEUTSCHE BANK/MCHOLM MATTHEW	1982 MODULINE 103883	2011	256.50	42-18351 (4)
500985	10011145971	DEUTSCHE BANK/MCHOLM MATTHEW	1982 MODULINE 103883	2010	269.21	42-18351 (4)
500985	09011145971	DEUTSCHE BANK/MCHOLM MATTHEW	1982 MODULINE 103883	2009	325.92	42-18351 (4)
500985	08011145971	DEUTSCHE BANK/MCHOLM MATTHEW	1982 MODULINE 103883	2008	342.78	42-18351 (4)
500985	07011145971	DEUTSCHE BANK/MCHOLM MATTHEW	1982 MODULINE 103883	2007	360.53	42-18351 (4)
500986	14011146283	ECHAVE FRANCISCO OR DEANNA	1980 NEW MOON 13503924	2014	122.68	42-18351 (4)
500986	13011146283	ECHAVE FRANCISCO OR DEANNA	1980 NEW MOON 13503924	2013	138.09	42-18351 (4)
500986	12011146283	ECHAVE FRANCISCO OR DEANNA	1980 NEW MOON 13503924	2012	143.36	42-18351 (4)
500986	11011146283	ECHAVE FRANCISCO OR DEANNA	1980 NEW MOON 13503924	2011	160.32	42-18351 (4)

PIMA COUNTY TREASURER
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AB #	Parcel/Reference	Owner	Legal / Property Description	Tax Years	Abatement Amount	ARS# (A)
500986	10011146283	ECHAVE FRANCISCO OR DEANNA	1980 NEW MOON 13503924	2010	182.90	42-18351 (4)
500987	13011204225	FASNACHT GORDON L OR ANNA E	1973 MANATEE 093975S4116	2013	35.15	42-18351 (4)
500987	12011204225	FASNACHT GORDON L OR ANNA E	1973 MANATEE 093975S4116	2013	35.59	42-18351 (4)
500987	11011204225	FASNACHT GORDON L OR ANNA E	1973 MANATEE 093975S4116	2013	46.19	42-18351 (4)
500988	14011126643	GARCIA ARNULFO	1979 SCHULT B168046	2014	138.92	42-18351 (4)
500988	13011126643	GARCIA ARNULFO	1979 SCHULT B168046	2013	156.76	42-18351 (4)
500988	12011126643	GARCIA ARNULFO	1979 SCHULT B168046	2012	178.57	42-18351 (4)
500988	11011126643	GARCIA ARNULFO	1979 SCHULT B168046	2011	234.38	42-18351 (4)
500988	10011126643	GARCIA ARNULFO	1979 SCHULT B168046	2010	120.28	42-18351 (4)
500988	09011126643	GARCIA ARNULFO	1979 SCHULT B168046	2009	134.23	42-18351 (4)
500989	11012212543	GREEK PATIO	MISCELLANEOUS BUSINESS PROPERTY	2011	1,659.86	42-18351 (4)
500990	13012213052	JC SCIENTIFIC	MISCELLANEOUS BUSINESS PROPERTY	2013	33.01	42-18351 (4)
500990	12012213052	JC SCIENTIFIC	MISCELLANEOUS BUSINESS PROPERTY	2012	33.72	42-18351 (4)
500990	11012213052	JC SCIENTIFIC	MISCELLANEOUS BUSINESS PROPERTY	2011	35.78	42-18351 (4)
500990	10012213052	JC SCIENTIFIC	MISCELLANEOUS BUSINESS PROPERTY	2010	57.12	42-18351 (4)
500991	12012233013	JUDGE LAW FIRM	MISCELLANEOUS BUSINESS PROPERTY	2012	465.40	42-18351 (4)
500992	08012197703	LAZY K STARDANCE SPECIAL	MISCELLANEOUS BUSINESS PROPERTY	2008	3,481.59	42-18351 (1)
500993	08012197704	LAZY K STARDANCE SPECIAL	MISCELLANEOUS BUSINESS PROPERTY	2008	3,481.59	42-18351 (1)
500994	13012235580	PALMER ROZLYN	MISCELLANEOUS BUSINESS PROPERTY	2013	240.63	42-18351 (2)
500995	13012235247	POLASKI JOHN AND ZELDA	MISCELLANEOUS BUSINESS PROPERTY	2013	110.57	42-18351 (4)
500996	13012239082	QUIZOTIC EVENTS LLC	MISCELLANEOUS BUSINESS PROPERTY	2013	422.77	42-18351 (1)
500997	12012212795	RAINBOW ENTERPRISES	MISCELLANEOUS BUSINESS PROPERTY	2012	97.08	42-18351 (4)
500997	11012212795	RAINBOW ENTERPRISES	MISCELLANEOUS BUSINESS PROPERTY	2011	78.28	42-18351 (4)
500998	14011163678	RICHARDSON THOMAS	1964 LIBERTY 36707	2014	60.04	42-18351 (2)
500998	13011163678	RICHARDSON THOMAS	1964 LIBERTY 36707	2013	58.16	42-18351 (2)
500998	12011163678	RICHARDSON THOMAS	1964 LIBERTY 36707	2012	64.88	42-18351 (2)
500998	11011163678	RICHARDSON THOMAS	1964 LIBERTY 36707	2011	87.35	42-18351 (2)
500998	10011163678	RICHARDSON THOMAS	1964 LIBERTY 36707	2010	88.70	42-18351 (2)
500998	09011163678	RICHARDSON THOMAS	1964 LIBERTY 36707	2009	95.93	42-18351 (2)

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500999	09011162937	SCHWESKA STEPHEN	1974 CHARTER FB70143949	2009	121.00	42-18351 (2)
501000	10011162939	SCHWESKA STEPHEN	1983 WHITTIER KBAZSN314513	2010	70.12	42-18351 (2)
501000	09011162939	SCHWESKA STEPHEN	1983 WHITTIER KBAZSN314513	2009	294.44	42-18351 (2)
501001	10011203329	SOUTHWESTERN INTL RACEWAY	2000 ROSEWOOD UM065101246001	2010	1,353.37	42-18351 (2)
501001	09011203329	SOUTHWESTERN INTL RACEWAY	2000 ROSEWOOD UM065101246001	2009	1,615.18	42-18351 (2)
501001	08011203329	SOUTHWESTERN INTL RACEWAY	2000 ROSEWOOD UM065101246001	2008	1,894.45	42-18351 (2)
501001	07011203329	SOUTHWESTERN INTL RACEWAY	2000 ROSEWOOD UM065101246001	2007	2,867.48	42-18351 (2)
501002	12011203330	SOUTHWESTERN INTL RACEWAY	2000 ROSEWOOD UM065101246002	2012	1,321.92	42-18351 (2)
501002	11011203330	SOUTHWESTERN INTL RACEWAY	2000 ROSEWOOD UM065101246002	2011	1,391.89	42-18351 (2)
501002	10011203330	SOUTHWESTERN INTL RACEWAY	2000 ROSEWOOD UM065101246002	2010	1,651.61	42-18351 (2)
501002	09011203330	SOUTHWESTERN INTL RACEWAY	2000 ROSEWOOD UM065101246002	2009	1,970.71	42-18351 (2)
501002	08011203330	SOUTHWESTERN INTL RACEWAY	2000 ROSEWOOD UM065101246002	2008	2,314.35	42-18351 (2)
501002	07011203330	SOUTHWESTERN INTL RACEWAY	2000 ROSEWOOD UM065101246002	2007	2,867.48	42-18351 (2)
501003	13012068276	TWIN FEATHERS ENTERPRISES	MISCELLANEOUS BUSINESS PROPERTY	2013	75.05	42-18351 (4)
501004	10011162938	TYREE SUSAN DENEEN	1986 FUQUA FH411041986	2010	98.35	42-18351 (2)
501004	09011162938	TYREE SUSAN DENEEN	1986 FUQUA FH411041986	2009	352.03	42-18351 (2)
501005	12012212726	VELO MED	MISCELLANEOUS BUSINESS PROPERTY	2012	8,311.59	42-18351 (4)
501005	11012212726	VELO MED	MISCELLANEOUS BUSINESS PROPERTY	2011	7,213.33	42-18351 (4)
501006	10012174263	VISION HIGH SCHOOL	MISCELLANEOUS BUSINESS PROPERTY	2010	1,974.95	42-18351 (1)
501006	09012174263	VISION HIGH SCHOOL	MISCELLANEOUS BUSINESS PROPERTY	2009	2,153.57	42-18351 (1)
501006	08012174263	VISION HIGH SCHOOL	MISCELLANEOUS BUSINESS PROPERTY	2008	594.93	42-18351 (1)
501007	13011144243	WHITLATCH SAMUEL	1996 REDMAN 13517031A&B	2013	294.49	42-18351 (4)
501007	12011144243	WHITLATCH SAMUEL	1996 REDMAN 13517031A&B	2012	357.58	42-18351 (4)
501007	11011144243	WHITLATCH SAMUEL	1996 REDMAN 13517031A&B	2011	477.07	42-18351 (4)
501007	10011144243	WHITLATCH SAMUEL	1996 REDMAN 13517031A&B	2010	514.49	42-18351 (4)
501007	09011144243	WHITLATCH SAMUEL	1996 REDMAN 13517031A&B	2009	311.47	42-18351 (4)
Subtotal - Personal Property					59,171.10	
Total - Real and Personal Property					61,879.69	

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AB #	Parcel/Reference	Owner	Legal / Property Description	Tax Years	Abatement Amount	ARS# (A)
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400274	303-43-012A	ARIZONA DEPT. OF TRANSPORTATION	526.62	2,155.63	26.34	2,708.59	2,708.59	
Subtotal - Real Property			526.62	2,155.63	26.34	2,708.59	2,708.59	
500980	13012233050	AMERICAN AIR COOL	168.75	42.75	0.00	211.50	211.50	42-18351 (1)
500980	12012233050	AMERICAN AIR COOL	164.59	68.03	0.00	232.62	232.62	42-18351 (1)
500980	11012233050	AMERICAN AIR COOL	158.18	90.69	0.00	248.87	248.87	42-18351 (1)
500981	10012217715	AMERICAN FAMILY INSURANCE	284.43	201.00	0.00	485.43	485.43	42-18351 (1)
500982	14011130404	ASKREN MICHELLE	47.45	6.33	0.00	53.78	53.78	42-18351 (4)
500982	13011130404	ASKREN MICHELLE	38.09	11.17	0.00	49.26	49.26	42-18351 (4)
500982	12011130404	ASKREN MICHELLE	34.32	15.56	0.00	49.88	49.88	42-18351 (4)
500982	11011130404	ASKREN MICHELLE	40.06	24.57	0.00	64.63	64.63	42-18351 (4)
500982	10011130404	ASKREN MICHELLE	43.58	33.70	0.00	77.28	77.28	42-18351 (4)
500982	09011130404	ASKREN MICHELLE	39.61	36.97	0.00	76.58	76.58	42-18351 (4)
500982	08011130404	ASKREN MICHELLE	37.19	40.66	1.83	79.68	79.68	42-18351 (4)
500982	07011130404	ASKREN MICHELLE	36.01	45.13	1.67	82.81	82.81	42-18351 (4)
500983	12012236406	D & J TOWING INC	149.12	61.64	0.00	210.76	210.76	42-18351 (1)
500984	13012213533	DESIGNS BY SAM	146.34	37.07	0.00	183.41	183.41	42-18351 (4)
500985	14011145971	DEUTSCHE BANK/MCHOLM MATTHEW	164.17	15.33	0.00	179.50	179.50	42-18351 (4)
500985	13011145971	DEUTSCHE BANK/MCHOLM MATTHEW	144.51	36.61	0.00	181.12	181.12	42-18351 (4)
500985	12011145971	DEUTSCHE BANK/MCHOLM MATTHEW	145.95	60.32	0.00	206.27	206.27	42-18351 (4)
500985	11011145971	DEUTSCHE BANK/MCHOLM MATTHEW	163.03	93.47	0.00	256.50	256.50	42-18351 (4)
500985	10011145971	DEUTSCHE BANK/MCHOLM MATTHEW	155.31	113.90	0.00	269.21	269.21	42-18351 (4)
500985	09011145971	DEUTSCHE BANK/MCHOLM MATTHEW	172.14	153.78	0.00	325.92	325.92	42-18351 (4)
500985	08011145971	DEUTSCHE BANK/MCHOLM MATTHEW	166.94	175.84	0.00	342.78	342.78	42-18351 (4)
500985	07011145971	DEUTSCHE BANK/MCHOLM MATTHEW	162.89	197.64	0.00	360.53	360.53	42-18351 (4)
500986	14011146283	ECHAVE FRANCISCO OR DEANNA	112.21	10.47	0.00	122.68	122.68	42-18351 (4)
500986	13011146283	ECHAVE FRANCISCO OR DEANNA	110.18	27.91	0.00	138.09	138.09	42-18351 (4)
500986	12011146283	ECHAVE FRANCISCO OR DEANNA	98.64	44.72	0.00	143.36	143.36	42-18351 (4)
500986	11011146283	ECHAVE FRANCISCO OR DEANNA	101.90	58.42	0.00	160.32	160.32	42-18351 (4)

PIMA COUNTY TREASURER
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500986	10011146283	ECHAVE FRANCISCO OR DEANNA	105.52	77.38	0.00	182.90	182.90	42-18351 (4)
500987	13011204225	FASNACHT GORDON L OR ANNA E	27.18	7.97	0.00	35.15	35.15	42-18351 (4)
500987	12011204225	FASNACHT GORDON L OR ANNA E	24.49	11.10	0.00	35.59	35.59	42-18351 (4)
500987	11011204225	FASNACHT GORDON L OR ANNA E	28.63	17.56	0.00	46.19	46.19	42-18351 (4)
500988	14011126643	GARCIA ARNULFO	127.06	11.86	0.00	138.92	138.92	42-18351 (4)
500988	13011126643	GARCIA ARNULFO	125.07	31.69	0.00	156.76	156.76	42-18351 (4)
500988	12011126643	GARCIA ARNULFO	126.35	52.22	0.00	178.57	178.57	42-18351 (4)
500988	11011126643	GARCIA ARNULFO	148.97	85.41	0.00	234.38	234.38	42-18351 (4)
500988	10011126643	GARCIA ARNULFO	71.03	49.25	0.00	120.28	120.28	42-18351 (4)
500988	09011126643	GARCIA ARNULFO	78.65	55.58	0.00	134.23	134.23	42-18351 (4)
500989	11012212543	GREEK PATIO	1,055.00	604.86	0.00	1,659.86	1,659.86	42-18351 (4)
500990	13012213052	JC SCIENTIFIC	25.52	7.49	0.00	33.01	33.01	42-18351 (4)
500990	12012213052	JC SCIENTIFIC	23.20	10.52	0.00	33.72	33.72	42-18351 (4)
500990	11012213052	JC SCIENTIFIC	22.18	13.60	0.00	35.78	35.78	42-18351 (4)
500990	10012213052	JC SCIENTIFIC	32.21	24.91	0.00	57.12	57.12	42-18351 (4)
500991	12012233013	JUDGE LAW FIRM	329.29	136.11	0.00	465.40	465.40	42-18351 (4)
500992	08012197703	LAZY K STARDANCE SPECIAL	1,695.58	1,786.01	0.00	3,481.59	3,481.59	42-18351 (1)
500993	08012197704	LAZY K STARDANCE SPECIAL	1,695.58	1,786.01	0.00	3,481.59	3,481.59	42-18351 (1)
500994	13012235580	PALMER ROZLYN	191.99	48.64	0.00	240.63	240.63	42-18351 (2)
500995	13012235247	POLASKI JOHN AND ZELDA	91.13	19.44	0.00	110.57	110.57	42-18351 (4)
500996	13012239082	QUIZOTIC EVENTS LLC	337.32	85.45	0.00	422.77	422.77	42-18351 (1)
500997	12012212795	RAINBOW ENTERPRISES	66.80	30.28	0.00	97.08	97.08	42-18351 (4)
500997	11012212795	RAINBOW ENTERPRISES	69.16	9.12	0.00	78.28	78.28	42-18351 (4)
500998	14011163678	RICHARDSON THOMAS	52.98	7.06	0.00	60.04	60.04	42-18351 (2)
500998	13011163678	RICHARDSON THOMAS	44.97	13.19	0.00	58.16	58.16	42-18351 (2)
500998	12011163678	RICHARDSON THOMAS	44.64	20.24	0.00	64.88	64.88	42-18351 (2)
500998	11011163678	RICHARDSON THOMAS	54.14	33.21	0.00	87.35	87.35	42-18351 (2)
500998	10011163678	RICHARDSON THOMAS	50.02	38.68	0.00	88.70	88.70	42-18351 (2)
500998	09011163678	RICHARDSON THOMAS	49.62	46.31	0.00	95.93	95.93	42-18351 (2)

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500999	09011162937	SCHWESKA STEPHEN	63.02	57.98	0.00	121.00	121.00	42-18351 (2)
501000	10011162939	SCHWESKA STEPHEN	41.41	28.71	0.00	70.12	70.12	42-18351 (2)
501000	09011162939	SCHWESKA STEPHEN	155.51	138.93	0.00	294.44	294.44	42-18351 (2)
501001	10011203329	SOUTHWESTERN INTL RACEWAY	780.79	572.58	0.00	1,353.37	1,353.37	42-18351 (2)
501001	09011203329	SOUTHWESTERN INTL RACEWAY	853.09	762.09	0.00	1,615.18	1,615.18	42-18351 (2)
501001	08011203329	SOUTHWESTERN INTL RACEWAY	922.62	971.83	0.00	1,894.45	1,894.45	42-18351 (2)
501001	07011203329	SOUTHWESTERN INTL RACEWAY	1,295.55	1,571.93	0.00	2,867.48	2,867.48	42-18351 (2)
501002	12011203330	SOUTHWESTERN INTL RACEWAY	935.32	386.60	0.00	1,321.92	1,321.92	42-18351 (2)
501002	11011203330	SOUTHWESTERN INTL RACEWAY	884.68	507.21	0.00	1,391.89	1,391.89	42-18351 (2)
501002	10011203330	SOUTHWESTERN INTL RACEWAY	952.85	698.76	0.00	1,651.61	1,651.61	42-18351 (2)
501002	09011203330	SOUTHWESTERN INTL RACEWAY	1,040.87	929.84	0.00	1,970.71	1,970.71	42-18351 (2)
501002	08011203330	SOUTHWESTERN INTL RACEWAY	1,127.12	1,187.23	0.00	2,314.35	2,314.35	42-18351 (2)
501002	07011203330	SOUTHWESTERN INTL RACEWAY	1,295.55	1,571.93	0.00	2,867.48	2,867.48	42-18351 (2)
501003	13012068276	TWIN FEATHERS ENTERPRISES	58.03	17.02	0.00	75.05	75.05	42-18351 (4)
501004	10011162938	TYREE SUSAN DENEEN	58.08	40.27	0.00	98.35	98.35	42-18351 (2)
501004	09011162938	TYREE SUSAN DENEEN	185.93	166.10	0.00	352.03	352.03	42-18351 (2)
501005	12012212726	VELO MED	5,880.84	2,430.75	0.00	8,311.59	8,311.59	42-18351 (4)
501005	11012212726	VELO MED	4,584.74	2,628.59	0.00	7,213.33	7,213.33	42-18351 (4)
501006	10012174263	VISION HIGH SCHOOL	1,139.39	835.56	0.00	1,974.95	1,974.95	42-18351 (1)
501006	09012174263	VISION HIGH SCHOOL	1,137.45	1,016.12	0.00	2,153.57	2,153.57	42-18351 (1)
501006	08012174263	VISION HIGH SCHOOL	368.76	226.17	0.00	594.93	594.93	42-18351 (1)
501007	13011144243	WHITLATCH SAMUEL	234.97	59.52	0.00	294.49	294.49	42-18351 (4)
501007	12011144243	WHITLATCH SAMUEL	253.00	104.58	0.00	357.58	357.58	42-18351 (4)
501007	11011144243	WHITLATCH SAMUEL	303.22	173.85	0.00	477.07	477.07	42-18351 (4)
501007	10011144243	WHITLATCH SAMUEL	296.82	217.67	0.00	514.49	514.49	42-18351 (4)
501007	09011144243	WHITLATCH SAMUEL	168.06	143.41	0.00	311.47	311.47	42-18351 (4)
Subtotal - Personal Property			34,897.54	24,270.06	3.50	59,171.10	59,171.10	
			35,424.16	26,425.69	29.84	61,879.69	61,879.69	

PIMA COUNTY TREASURER
 CERTIFICATE OF REMOVAL AND ABATEMENT
 FOR BOARD OF SUPERVISORS MEETING OF AUGUST 17, 2015

AB #	Parcel/Reference	Owner	Tax	Interest	Fee / Penalty	Total	Abatement Amount	ARS# (A)
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(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.