



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: January 22, 2019

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:

[Signature]

1/9/19

Deputy County Administrator Signature/Date: _____

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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 JANUARY 22, 2019

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
501879	13011127356	CASAS ANA	1969 BILTMORE BIPPA29488S5379	2013	83.30	ARS 42-19118
501879	14011127356	CASAS ANA	1969 BILTMORE BIPPA29488S5379	2014	77.93	ARS 42-19118
501879	15011127356	CASAS ANA	1969 BILTMORE BIPPA29488S5379	2015	70.67	ARS 42-19118
501879	16011127356	CASAS ANA	1969 BILTMORE BIPPA29488S5379	2016	60.79	ARS 42-19118
501879	17011127356	CASAS ANA	1969 BILTMORE BIPPA29488S5379	2017	55.04	ARS 42-19118
501880	16011143734	HOAG LUCY	1979 LAGUNA 90060	2016	60.97	ARS 42-19118
501880	17011143734	HOAG LUCY	1979 LAGUNA 90060	2017	58.42	ARS 42-19118
501881	13011147968	KOK PROPERTIES LLC	1960 TRAVELO 23034	2013	98.07	ARS 42-19118
501881	14011147968	KOK PROPERTIES LLC	1960 TRAVELO 23034	2014	93.61	ARS 42-19118
501881	15011147968	KOK PROPERTIES LLC	1960 TRAVELO 23034	2015	85.51	ARS 42-19118
501881	16011147968	KOK PROPERTIES LLC	1960 TRAVELO 23034	2016	74.93	ARS 42-19118
501881	17011147968	KOK PROPERTIES LLC	1960 TRAVELO 23034	2017	65.11	ARS 42-19118
501882	11011152907	GARCIA MANUEL WAYNE	1957 PRAI 748W10302	2011	108.31	ARS 42-19118
501882	12011152907	GARCIA MANUEL WAYNE	1957 PRAI 748W10302	2012	85.05	ARS 42-19118
501882	13011152907	GARCIA MANUEL WAYNE	1957 PRAI 748W10302	2013	84.21	ARS 42-19118
501882	14011152907	GARCIA MANUEL WAYNE	1957 PRAI 748W10302	2014	79.66	ARS 42-19118
501883	11012177323	DESERT SURFACES	MISCELLANEOUS BUSINESS PROPERTY	2011	1,341.37	ARS 42-19118
501883	12012177323	DESERT SURFACES	MISCELLANEOUS BUSINESS PROPERTY	2012	1,290.78	ARS 42-19118
501883	13012177323	DESERT SURFACES	MISCELLANEOUS BUSINESS PROPERTY	2013	1,214.24	ARS 42-19118
501884	07012191611	TRATTORIA DELLA FAMIGLIA	MISCELLANEOUS BUSINESS PROPERTY	2007	2,057.83	ARS 42-19118
501884	08012191611	TRATTORIA DELLA FAMIGLIA	MISCELLANEOUS BUSINESS PROPERTY	2008	1,681.50	ARS 42-19118
501885	08012194307	QUACH PHONG + VU NGOC DIEM T	MISCELLANEOUS BUSINESS PROPERTY	2008	185.47	ARS 42-19118
501886	09016201924	FIRST PORTLAND CORPORATION	MISCELLANEOUS BUSINESS PROPERTY	2009	1,756.80	ARS 42-19118
501886	10016201924	FIRST PORTLAND CORPORATION	MISCELLANEOUS BUSINESS PROPERTY	2010	1,750.11	ARS 42-19118
501887	08012204761	LOVE TOWING	MISCELLANEOUS BUSINESS PROPERTY	2008	402.17	ARS 42-19118
501888	13012206146	SPIC + SPAN CARPET CARE	MISCELLANEOUS BUSINESS PROPERTY	2013	62.00	ARS 42-19118
501888	14012206146	SPIC + SPAN CARPET CARE	MISCELLANEOUS BUSINESS PROPERTY	2014	57.52	ARS 42-19118
501889	08012206186	COVER STORY BOOKSTORE	MISCELLANEOUS BUSINESS PROPERTY	2008	867.54	ARS 42-19118



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AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
501890	09016209161	FIRST PORTLAND CORPORATION	MISCELLANEOUS BUSINESS PROPERTY	2009	968.29	ARS 42-19118
501890	10016209161	FIRST PORTLAND CORPORATION	MISCELLANEOUS BUSINESS PROPERTY	2010	1,082.94	ARS 42-19118
501891	09016209164	FIRST PORTLAND CORPORATION	MISCELLANEOUS BUSINESS PROPERTY	2009	236.50	ARS 42-19118
501892	09016209166	FIRST PORTLAND CORPORATION	MISCELLANEOUS BUSINESS PROPERTY	2009	1,540.17	ARS 42-19118
501892	10016209166	FIRST PORTLAND CORPORATION	MISCELLANEOUS BUSINESS PROPERTY	2010	1,101.75	ARS 42-19118
501893	14011214790	OJEDA PATRICIA R OR	1971 STAR KS7282X+U	2014	163.53	ARS 42-19118
501893	15011214790	OJEDA PATRICIA R OR	1971 STAR KS7282X+U	2015	149.52	ARS 42-19118
501893	16011214790	OJEDA PATRICIA R OR	1971 STAR KS7282X+U	2016	132.59	ARS 42-19118
501893	17011214790	OJEDA PATRICIA R OR	1971 STAR KS7282X+U	2017	115.22	ARS 42-19118
501894	16011221787	ALTA VISTA COMMUNITIES CASAS ADOBES LLC	1986 PALM HARBOR AS14645	2016	281.16	ARS 42-19118
501895	11012234934	SIR DRAGWAY	MISCELLANEOUS BUSINESS PROPERTY	2011	463.26	ARS 42-19118
501895	12012234934	SIR DRAGWAY	MISCELLANEOUS BUSINESS PROPERTY	2012	530.26	ARS 42-19118
501895	15012234934	SIR DRAGWAY	MISCELLANEOUS BUSINESS PROPERTY	2015	443.79	ARS 42-19118
501895	16012234934	SIR DRAGWAY	MISCELLANEOUS BUSINESS PROPERTY	2016	383.37	ARS 42-19118
501895	17012234934	SIR DRAGWAY	MISCELLANEOUS BUSINESS PROPERTY	2017	345.44	ARS 42-19118
501896	14012235984	BERNARDOS MEXICAN FOOD	MISCELLANEOUS BUSINESS PROPERTY	2014	846.48	ARS 42-19118
501896	15012235984	BERNARDOS MEXICAN FOOD	MISCELLANEOUS BUSINESS PROPERTY	2015	752.46	ARS 42-19118
501896	16012235984	BERNARDOS MEXICAN FOOD	MISCELLANEOUS BUSINESS PROPERTY	2016	640.58	ARS 42-19118
501897	14012241095	CHOO CHOO CHARLIES	MISCELLANEOUS BUSINESS PROPERTY	2014	1,239.73	ARS 42-19118
501897	15012241095	CHOO CHOO CHARLIES	MISCELLANEOUS BUSINESS PROPERTY	2015	1,084.25	ARS 42-19118
501897	16012241095	CHOO CHOO CHARLIES	MISCELLANEOUS BUSINESS PROPERTY	2016	933.74	ARS 42-19118
501898	15012243575	A STOUT GLASS	MISCELLANEOUS BUSINESS PROPERTY	2015	501.60	ARS 42-19118
501898	16012243575	A STOUT GLASS	MISCELLANEOUS BUSINESS PROPERTY	2016	427.06	ARS 42-19118
501898	17012243575	A STOUT GLASS	MISCELLANEOUS BUSINESS PROPERTY	2017	370.55	ARS 42-19118
501899	16012243607	STUDIO BELLAGIO	MISCELLANEOUS BUSINESS PROPERTY	2016	11.05	ARS 42-19118
501900	15012243636	GOODNESS FRESH FOOD + JUICE BAR	MISCELLANEOUS BUSINESS PROPERTY	2015	1,003.05	ARS 42-19118
501901	17012250386	CONSTANT CON	MISCELLANEOUS BUSINESS PROPERTY	2017	20.46	ARS 42-19118
501902	17012250728	ABB INK TATTOOING AND PIERCING	MISCELLANEOUS BUSINESS PROPERTY	2017	202.19	ARS 42-19118



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AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
501903	17012251075	YOLYS MEXICO GRANDE	MISCELLANEOUS BUSINESS PROPERTY	2017	926.38	ARS 42-19118
501904	10115028D	STATE OF ARIZONA	GIBSON TRACT W101' E378.17' S103' LOT 21	2018	247.61	ARS 42-18351 (2)
501905	10115028E	STATE OF ARIZONA	GIBSON TRACT SELY PTN OF LOT 21 & W252.17'	2018	253.68	ARS 42-18351 (2)
501906	10115041D	STATE OF ARIZONA	GIBSON TRACT S195' E125' LOT 24 EXC RDS	2018	2,716.82	ARS 42-18351 (2)
501907	10115041J	STATE OF ARIZONA	GIBSON TRACT W100' E125' N110.20'	2018	1,339.69	ARS 42-18351 (2)
501908	10115041M	STATE OF ARIZONA	GIBSON TRACT W100' E225' LOT 24 & EXC S45'	2018	2,854.93	ARS 42-18351 (2)
501909	10115041Q	STATE OF ARIZONA	GIBSON TRACT E183.31' W393.31' LOT 24 EXC	2018	3,882.43	ARS 42-18351 (2)
501910	10307011A	STATE OF ARIZONA	TUCSONITA LOT 1 BLK 2 EXC N45'	2018	3,234.25	ARS 42-18351 (2)
501911	103070120	STATE OF ARIZONA	TUCSONITA LOT 2 BLK 2 EXC N45' CONVEYED	2018	4,810.82	ARS 42-18351 (2)
TOTALS:	65				\$50,146.51	



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501879	13011127356	CASAS ANA	45.19	36.75	1.36	83.30	ARS 42-19118
501879	14011127356	CASAS ANA	46.31	30.26	1.36	77.93	ARS 42-19118
501879	15011127356	CASAS ANA	46.41	22.90	1.36	70.67	ARS 42-19118
501879	16011127356	CASAS ANA	45.59	15.20	0.00	60.79	ARS 42-19118
501879	17011127356	CASAS ANA	46.91	8.13	0.00	55.04	ARS 42-19118
501880	16011143734	HOAG LUCY	45.73	15.24	0.00	60.97	ARS 42-19118
501880	17011143734	HOAG LUCY	49.79	8.63	0.00	58.42	ARS 42-19118
501881	13011147968	KOK PROPERTIES LLC	54.08	43.99	0.00	98.07	ARS 42-19118
501881	14011147968	KOK PROPERTIES LLC	56.62	36.99	0.00	93.61	ARS 42-19118
501881	15011147968	KOK PROPERTIES LLC	57.26	28.25	0.00	85.51	ARS 42-19118
501881	16011147968	KOK PROPERTIES LLC	56.20	18.73	0.00	74.93	ARS 42-19118
501881	17011147968	KOK PROPERTIES LLC	55.49	9.62	0.00	65.11	ARS 42-19118
501882	11011152907	GARCIA MANUEL WAYNE	50.77	57.54	0.00	108.31	ARS 42-19118
501882	12011152907	GARCIA MANUEL WAYNE	43.10	41.95	0.00	85.05	ARS 42-19118
501882	13011152907	GARCIA MANUEL WAYNE	46.44	37.77	0.00	84.21	ARS 42-19118
501882	14011152907	GARCIA MANUEL WAYNE	48.18	31.48	0.00	79.66	ARS 42-19118
501883	11012177323	DESERT SURFACES	632.72	708.65	0.00	1,341.37	ARS 42-19118
501883	12012177323	DESERT SURFACES	658.56	632.22	0.00	1,290.78	ARS 42-19118
501883	13012177323	DESERT SURFACES	674.58	539.66	0.00	1,214.24	ARS 42-19118
501884	07012191611	TRATTORIA DELLA FAMIGLIA	745.59	1,312.24	0.00	2,057.83	ARS 42-19118
501884	08012191611	TRATTORIA DELLA FAMIGLIA	646.73	1,034.77	0.00	1,681.50	ARS 42-19118
501885	08012194307	QUACH PHONG + VU NGOC DIEM T	70.97	114.50	0.00	185.47	ARS 42-19118
501886	09016201924	FIRST PORTLAND CORPORATION	720.00	1,036.80	0.00	1,756.80	ARS 42-19118
501886	10016201924	FIRST PORTLAND CORPORATION	767.59	982.52	0.00	1,750.11	ARS 42-19118
501887	08012204761	LOVE TOWING	154.68	247.49	0.00	402.17	ARS 42-19118
501888	13012206146	SPIC + SPAN CARPET CARE	34.19	27.81	0.00	62.00	ARS 42-19118
501888	14012206146	SPIC + SPAN CARPET CARE	34.79	22.73	0.00	57.52	ARS 42-19118
501889	08012206186	COVER STORY BOOKSTORE	333.67	533.87	0.00	867.54	ARS 42-19118



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501890	09016209161	FIRST PORTLAND CORPORATION	396.84	571.45	0.00	968.29	ARS 42-19118
501890	10016209161	FIRST PORTLAND CORPORATION	474.97	607.97	0.00	1,082.94	ARS 42-19118
501891	09016209164	FIRST PORTLAND CORPORATION	96.40	140.10	0.00	236.50	ARS 42-19118
501892	09016209166	FIRST PORTLAND CORPORATION	631.22	908.95	0.00	1,540.17	ARS 42-19118
501892	10016209166	FIRST PORTLAND CORPORATION	483.22	618.53	0.00	1,101.75	ARS 42-19118
501893	14011214790	OJEDA PATRICIA R OR	98.91	64.62	0.00	163.53	ARS 42-19118
501893	15011214790	OJEDA PATRICIA R OR	101.03	48.49	0.00	149.52	ARS 42-19118
501893	16011214790	OJEDA PATRICIA R OR	100.45	32.14	0.00	132.59	ARS 42-19118
501893	17011214790	OJEDA PATRICIA R OR	98.20	17.02	0.00	115.22	ARS 42-19118
501894	16011221787	ALTA VISTA COMMUNITIES CASAS ADOBES LLC	213.00	68.16	0.00	281.16	ARS 42-19118
501895	11012234934	SIR DRAGWAY	218.52	244.74	0.00	463.26	ARS 42-19118
501895	12012234934	SIR DRAGWAY	270.54	259.72	0.00	530.26	ARS 42-19118
501895	15012234934	SIR DRAGWAY	299.86	143.93	0.00	443.79	ARS 42-19118
501895	16012234934	SIR DRAGWAY	290.43	92.94	0.00	383.37	ARS 42-19118
501895	17012234934	SIR DRAGWAY	297.79	47.65	0.00	345.44	ARS 42-19118
501896	14012235984	BERNARDOS MEXICAN FOOD	516.15	330.33	0.00	846.48	ARS 42-19118
501896	15012235984	BERNARDOS MEXICAN FOOD	508.42	244.04	0.00	752.46	ARS 42-19118
501896	16012235984	BERNARDOS MEXICAN FOOD	485.29	155.29	0.00	640.58	ARS 42-19118
501897	14012241095	CHOO CHOO CHARLIES	755.93	483.80	0.00	1,239.73	ARS 42-19118
501897	15012241095	CHOO CHOO CHARLIES	732.60	351.65	0.00	1,084.25	ARS 42-19118
501897	16012241095	CHOO CHOO CHARLIES	707.38	226.36	0.00	933.74	ARS 42-19118
501898	15012243575	A STOUT GLASS	338.92	162.68	0.00	501.60	ARS 42-19118
501898	16012243575	A STOUT GLASS	323.53	103.53	0.00	427.06	ARS 42-19118
501898	17012243575	A STOUT GLASS	319.44	51.11	0.00	370.55	ARS 42-19118
501899	16012243607	STUDIO BELLAGIO	8.63	2.42	0.00	11.05	ARS 42-19118
501900	15012243636	GOODNESS FRESH FOOD + JUICE BAR	677.74	325.31	0.00	1,003.05	ARS 42-19118
501901	17012250386	CONSTANT CON	17.44	3.02	0.00	20.46	ARS 42-19118
501902	17012250728	ABB INK TATTOOING AND PIERCING	174.30	27.89	0.00	202.19	ARS 42-19118



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501903	17012251075	YOLYS MEXICO GRANDE	798.60	127.78	0.00	926.38	ARS 42-19118
501904	10115028D	STATE OF ARIZONA	242.75	4.86	0.00	247.61	ARS 42-18351 (2)
501905	10115028E	STATE OF ARIZONA	248.71	4.97	0.00	253.68	ARS 42-18351 (2)
501906	10115041D	STATE OF ARIZONA	2,663.55	53.27	0.00	2,716.82	ARS 42-18351 (2)
501907	10115041J	STATE OF ARIZONA	1,313.42	26.27	0.00	1,339.69	ARS 42-18351 (2)
501908	10115041M	STATE OF ARIZONA	2,798.95	55.98	0.00	2,854.93	ARS 42-18351 (2)
501909	10115041Q	STATE OF ARIZONA	3,806.30	76.13	0.00	3,882.43	ARS 42-18351 (2)
501910	10307011A	STATE OF ARIZONA	3,170.83	63.42	0.00	3,234.25	ARS 42-18351 (2)
501911	103070120	STATE OF ARIZONA	4,716.49	94.33	0.00	4,810.82	ARS 42-18351 (2)
TOTALS:	65		\$35,664.89	\$14,477.54	\$4.08	\$50,146.51	