



Beth Ford
Pima County Treasurer

Patti Davidson
Chief Deputy Treasurer

Pima County Treasurer

May 14, 2013

Abatement of Interest and Penalties

Background

The Tohono-O'odham Nation surrounds tax parcels owned by Ramona Barton Bekins as patented mining claims. The Nation would like to obtain ownership of these parcels so that ownership and rights to the reservation lands are exclusive to the them. However, the property taxes on these parcels have not been paid since 1979 so that the delinquent taxes are more than the value of the property.

Steve Lenihan, attorney representing the Tohono-O'odham Nation, approached the Treasurer's Office to see if the amount due could be reduced so that they could purchase the property. We discussed the possibility of having the properties taxes, interest and penalties abated to market value under ARS 42-18351 (4) which allows the Treasurer to abate taxes when the costs of pursuing the sale of lands exceeds the amount of the revenue that could be derived with the Board of Supervisor's approval.

I am requesting your approval to abate the interest and penalties in the amount of approximately \$130,000.00. I requested Bill Staples to provide me with his opinion of full cash value of these properties. His staff advised that the full cash value of the properties is approximately \$220,000. Note that it is only the interest and penalties that are being abated. We will be collecting 100% of the taxes due.

It is the intention of the Tohono-O'odham Nation to purchase tax liens on these parcels once the abatement has been approved. Once the Certificates of Purchase are owned by the Nation, they will have the ability to immediately start foreclosure proceedings to obtain title to the property. The owner, Ramona Barton Bekins will have the right to redeem the liens at the abated amount and negotiate a sale to the Tribe, should she choose to do so.

Maps of the property and a schedule of the delinquent taxes as they are on the delinquent tax roll are attached.

Recommendation

Approve the abatement of the interest and penalties on these tax parcels to their approximate market value of \$215,000. This action will allow the Treasurer to collect the taxes for the political subdivisions in this area and remove these delinquent taxes from the roll.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Beth Ford", is written over a faint, light blue circular stamp.

Beth Ford
Pima County Treasurer

Attachments:

Maps

Schedule of Taxes Due

BEKINS PARCELS
For May 2013

Parcel	Tax	Interest	Penalties	Total
201630010	16.46	66.72	0.82	84.00
207110110	71.78	261.86	3.60	337.24
301050030	794.82	3,349.46	39.73	4,184.01
301050040	865.52	3,647.70	43.30	4,556.52
301050050	865.52	3,647.70	43.30	4,556.52
301050060	850.25	3,583.13	42.51	4,475.89
301050070	800.95	3,375.37	40.06	4,216.38
301050080	850.25	3,583.13	42.51	4,475.89
301050090	865.52	3,647.70	43.30	4,556.52
301050100	219.69	923.18	10.97	1,153.84
301050110	840.30	3,516.56	41.98	4,398.84
301060050	904.65	3,799.54	45.26	4,749.45
301060060	842.62	3,526.48	42.16	4,411.26
301060070	864.50	3,643.62	43.22	4,551.34
301060080	796.68	3,357.53	39.84	4,194.05
301060090	618.31	2,606.00	30.92	3,255.23
301060100	561.64	2,350.58	28.06	2,940.28
301060110	649.42	2,736.98	32.50	3,418.90
301060120	775.84	3,269.84	38.79	4,084.47
301060130	865.52	3,647.70	43.30	4,556.52
301060190	829.46	3,495.57	41.48	4,366.51
301060200	796.68	3,357.53	39.84	4,194.05
301070020	863.02	3,636.91	43.12	4,543.05
301070030	865.52	3,647.70	43.30	4,556.52
301070040	865.52	3,647.70	43.30	4,556.52
301070050	576.90	2,431.35	28.82	3,037.07
301070060	864.50	3,643.62	43.22	4,551.34
301070070	864.50	3,643.62	43.22	4,551.34
301070080	796.68	3,337.82	39.84	4,174.34
301070090	796.68	3,337.82	39.84	4,174.34
301070100	796.68	3,337.82	39.84	4,174.34
301070110	796.68	3,337.82	39.84	4,174.34
301070120	796.68	3,357.53	39.84	4,194.05
301070130	794.82	3,329.82	39.73	4,164.37
301070140	794.76	3,329.54	39.73	4,164.03
301070150	794.82	3,349.46	39.73	4,184.01
301070160	397.49	1,674.94	19.90	2,092.33
301070170	796.68	3,357.53	39.84	4,194.05
301070180	864.06	3,641.21	43.16	4,548.43
301070190	864.94	3,645.52	43.24	4,553.70
402011390	390.59	729.56	19.57	1,139.72
402011600	1,877.45	3,506.49	93.88	5,477.82
402011610	1,729.39	3,229.91	86.48	5,045.78
402011620	1,882.30	3,515.61	94.11	5,492.02
402011630	1,882.30	3,515.61	94.11	5,492.02
402011640	1,849.69	3,454.63	92.48	5,396.80

BEKINS PARCELS
For May 2013

Parcel	Tax	Interest	Penalties	Total
402011650	1,742.35	3,254.17	87.13	5,083.65
402011660	1,849.69	3,454.63	92.48	5,396.80
402011670	1,882.30	3,515.61	94.11	5,492.02
402011680	457.24	853.90	22.88	1,334.02
402011690	1,877.45	3,506.49	93.88	5,477.82
402011710	1,882.30	3,515.61	94.11	5,492.02
402011720	1,882.30	3,515.61	94.11	5,492.02
402011730	1,879.02	3,509.38	93.93	5,482.33
402011740	1,732.65	3,236.04	86.61	5,055.30
402011750	1,343.80	2,509.79	67.18	3,920.77
402011760	1,254.27	2,342.56	62.73	3,659.56
402011770	1,412.20	2,637.43	70.60	4,120.23
402011780	1,687.06	3,150.87	84.39	4,922.32
402011790	1,882.30	3,515.61	94.11	5,492.02
402011850	1,804.15	3,369.62	90.23	5,264.00
402011860	1,732.65	3,236.04	86.61	5,055.30
402011870	1,882.30	3,515.61	94.11	5,492.02
402011880	1,882.30	3,515.61	94.11	5,492.02
402011890	1,254.27	2,342.56	62.73	3,659.56
402011900	1,879.02	3,509.38	93.93	5,482.33
402011910	1,879.02	3,509.38	93.93	5,482.33
402011920	1,732.65	3,236.04	86.61	5,055.30
402011930	1,732.65	3,236.04	86.61	5,055.30
402011940	1,732.65	3,236.04	86.61	5,055.30
402011950	1,732.65	3,236.04	86.61	5,055.30
402011960	1,732.65	3,236.04	86.61	5,055.30
402011970	1,729.39	3,229.91	86.48	5,045.78
402011980	1,729.39	3,229.91	86.48	5,045.78
402011990	1,729.39	3,229.91	86.48	5,045.78
402012000	865.45	1,616.37	43.27	2,525.09
402012010	1,732.65	3,236.04	86.61	5,055.30
402012020	1,879.02	3,509.38	93.93	5,482.33
402012030	1,879.02	3,509.38	93.93	5,482.33
Original Balance Due	<u>94,635.23</u>	<u>246,290.44</u>	<u>4,731.72</u>	<u>345,657.39</u>
Proposed Abatement		125,081.62	1,486.96	126,568.58
Adusted Balance Due	<u>94,635.23</u>	<u>121,208.82</u>	<u>3,244.76</u>	<u>219,088.81</u>

ASSESSOR'S RECORD MAP

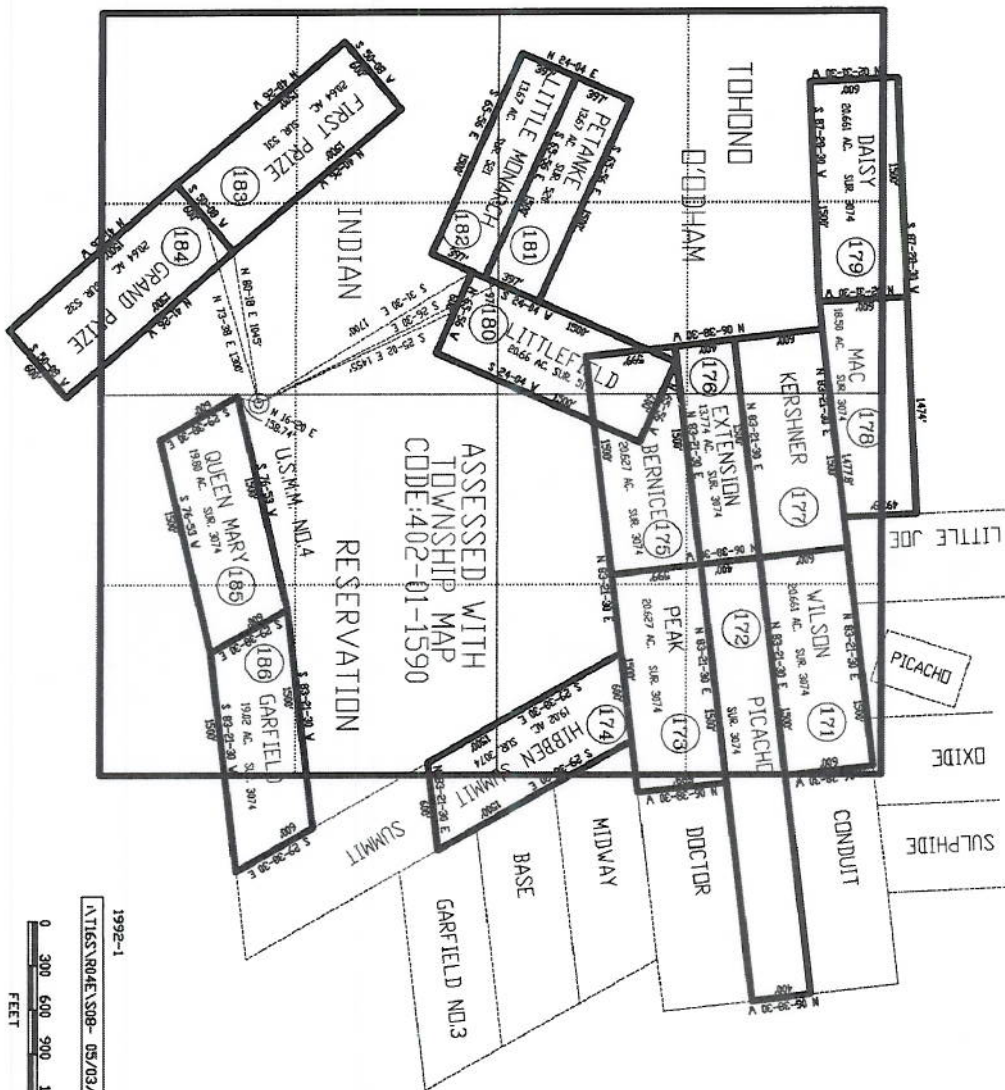
CABABI

402-01

SECTION 08, TOWNSHIP 16 SOUTH, RANGE 04 EAST

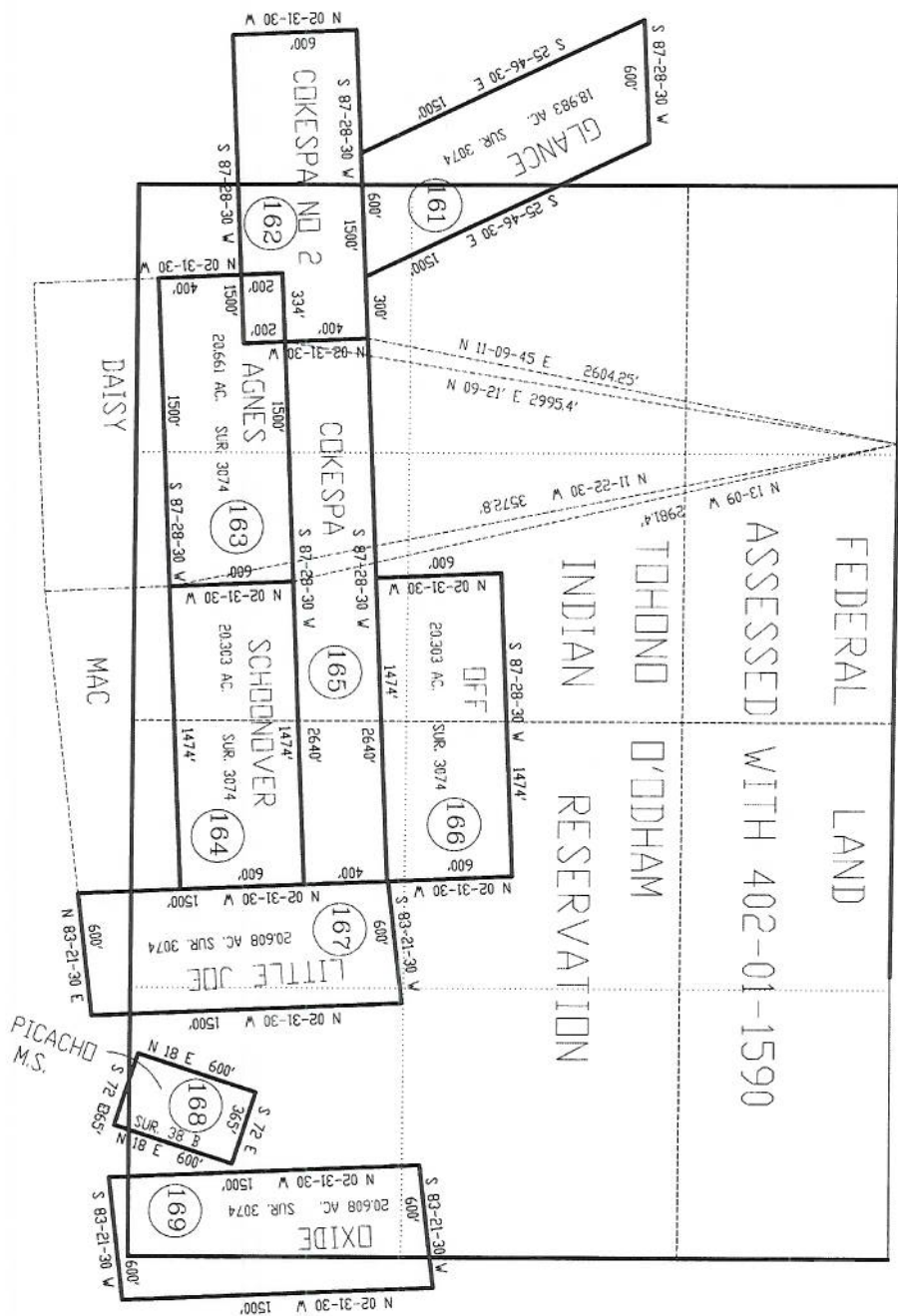
FORMERLY
301-06

NOTE: THESE MINING CLAIMS
ARE LOCATED IN RELATION TO
EACH OTHER BY ORIGINAL
MINERAL SURVEY.



SEC33-15-04

SEC34-15-04



NOTE: THESE MINING CLAIMS ARE LOCATED IN RELATION TO EACH OTHER BY ORIGINAL MINERAL SURVEY. THE LOCATION OF THE CLAIMS WITHIN THE SECTION IS APPROXIMATE.



1990-1
M:\TIGS\ROAD\505-09/28/90 JY

TOHONOH O' ODHAM

SANTA-THOMAS
M.S. 140
N 87-30 W 660'
N 87-30 W 660'
N 2-30 E 330'

S 9-00 E 333'

S 81-00 W 599.94'

CEKESPA
M.S. 139
S 9-00 E 333'

S 81-00 W 599.94'

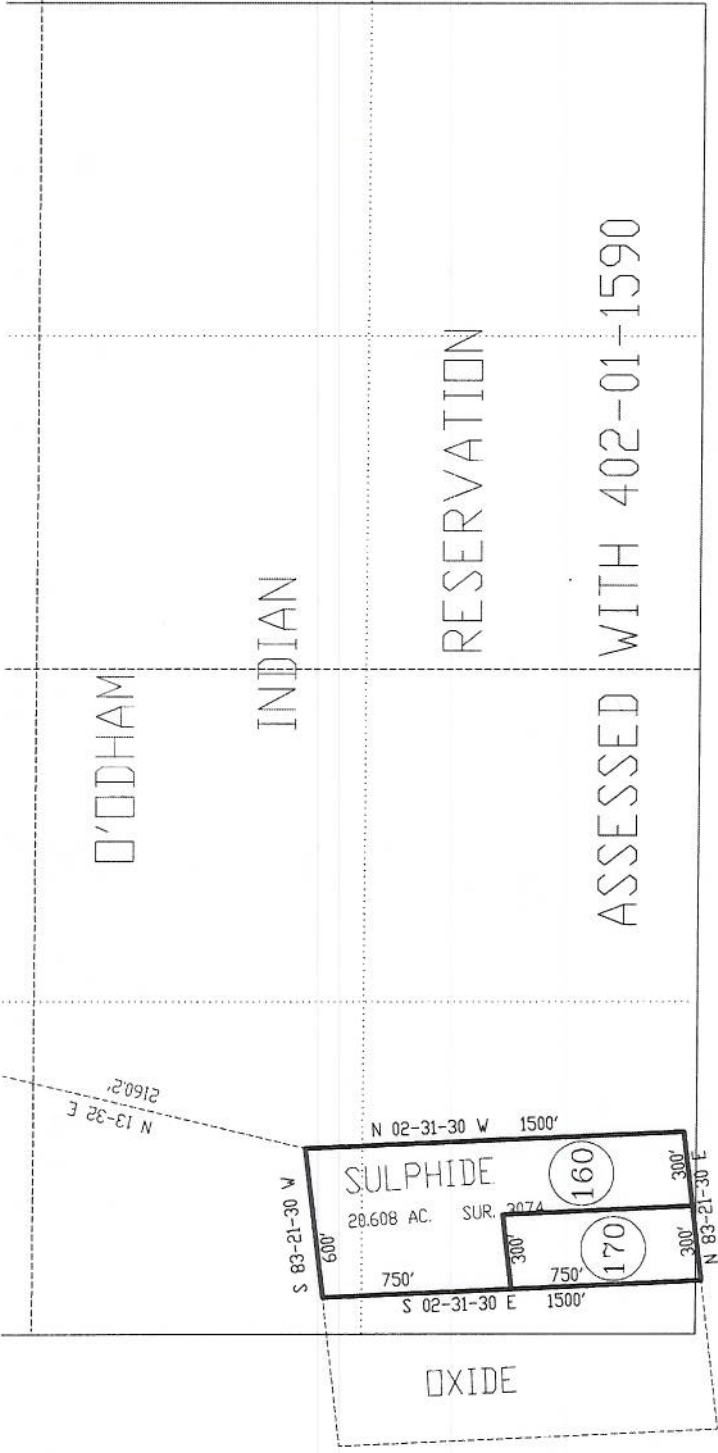
N 2-30 E 330'

13925.34'

INDIAN RESERVATION

N. CDR. SANTA THOMAS M.C.

(ASSESSED WITH 402-01-1380)



1992-1

\\T16S\R04E\S04- 05/

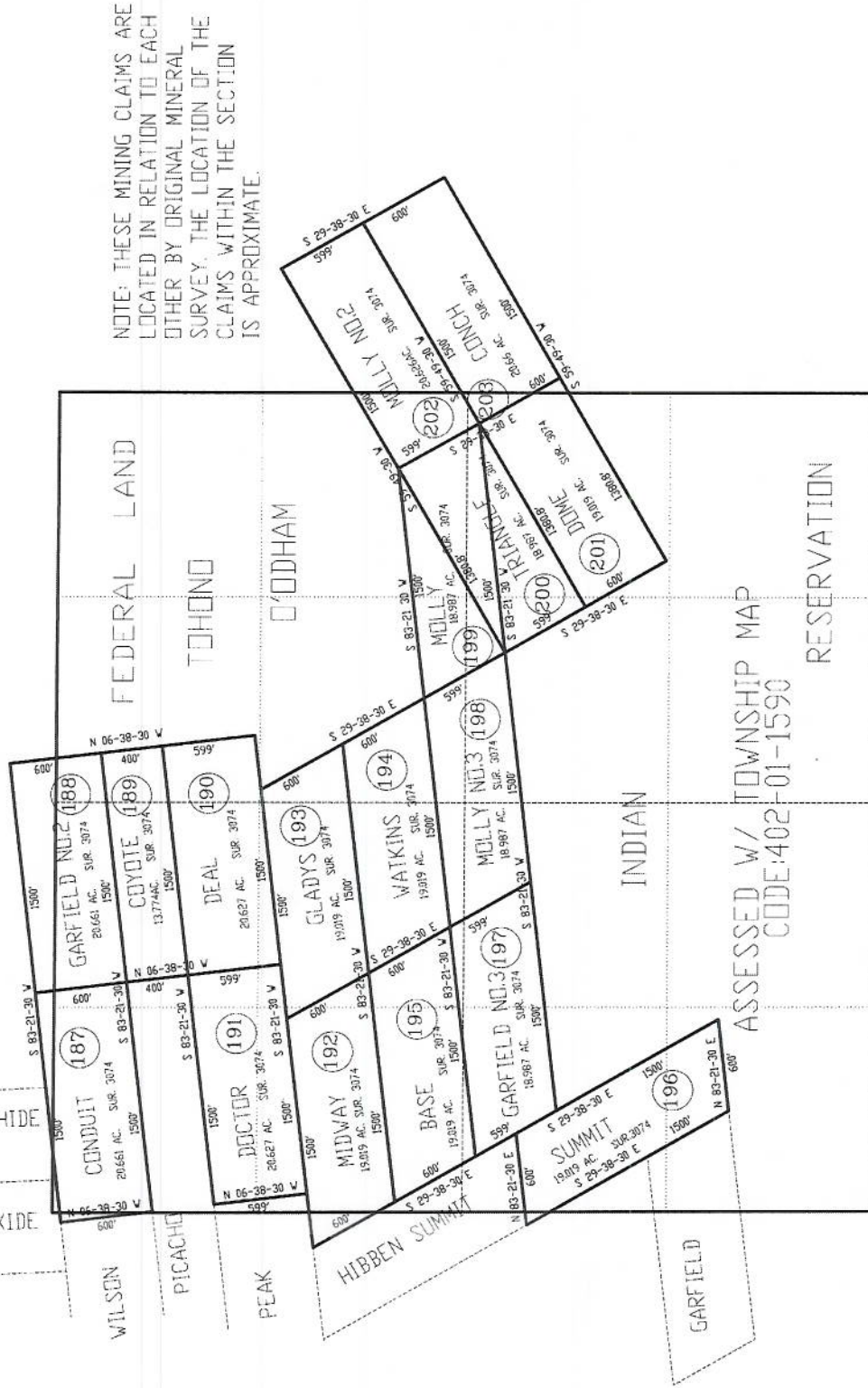


402-01

SECTION 09, TOWNSHIP 16 SOUTH, RANGE 04 EAST

FORMERLY
301-07

(SEE TOWNSHIP MAP FOR SURFACE MAP)



1992-1

NT16S\R04E\S09- 05/02/91 JF