



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: DECEMBER 19, 2017

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: Beth Ford 12/6/17

Deputy County Administrator Signature/Date: _____

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 DECEMBER 19, 2017

AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
501662	16012047284	HANCOCK FABRICS INCORPORATED	422.73	62.01	0.00	484.74	ARS 42-19118
501663	16012069567	SPORTS AUTHORITY INC	1,245.30	182.65	0.00	1,427.95	ARS 42-19118
501664	09881146856	NORMAN ED OR JENNIFER	177.97	225.43	0.00	403.40	ARS 42-18351 (1)
501664	16011146856	NORMAN ED OR JENNIFER	129.63	19.01	0.00	148.64	ARS 42-18351 (1)
501665	11011148709	PERRY TASHA	45.23	44.63	0.00	89.86	ARS 42-19118
501665	12011148709	PERRY TASHA	38.34	31.69	0.00	70.03	ARS 42-19118
501665	13011148709	PERRY TASHA	41.03	27.35	0.00	68.38	ARS 42-19118
501666	15011150754	SMITH MAYME	73.50	25.48	0.00	98.98	ARS 42-19118
501666	16011150754	SMITH MAYME	73.74	13.76	0.00	87.50	ARS 42-19118
501667	15011154579	LAWLER ERIC	264.65	81.16	7.94	353.75	ARS 42-19118
501667	16011154579	LAWLER ERIC	264.20	38.75	0.00	302.95	ARS 42-19118
501668	15011156083	MC LAIN MATT OR ERICA	37.18	12.89	0.00	50.07	ARS 42-19118
501669	15011163058	CLARK MARGUERITE	40.23	13.95	0.00	54.18	ARS 42-19118
501669	16011163058	CLARK MARGUERITE	39.24	7.32	0.00	46.56	ARS 42-19118
501670	15012217760	DC TILE AND STONE	175.66	53.87	0.00	229.53	ARS 42-19118
501670	16012217760	DC TILE AND STONE	173.30	25.41	0.00	198.71	ARS 42-19118
501671	11012230186	CARLOTAS AUTHENTIC MEXICAN CUISINE	949.42	857.14	0.00	1,806.56	ARS 42-19118
501672	10011230415	SIXKILLER JARED OR GUERRA MELISSA R	341.51	377.93	0.00	719.44	ARS 42-18351 (2)
501672	11011230415	SIXKILLER JARED OR GUERRA MELISSA R	340.65	322.48	0.00	663.13	ARS 42-18351 (2)
501672	12011230415	SIXKILLER JARED OR GUERRA MELISSA R	342.78	269.65	0.00	612.43	ARS 42-18351 (2)
501673	15012233111	JULIOBERTOS	638.50	195.80	0.00	834.30	ARS 42-19118
501674	16012233328	TMC WEIGHT LOSS CENTER	612.77	89.87	0.00	702.64	ARS 42-19118
501675	16012233437	GATEWAY FUNDING HEADQUARTERS	159.39	23.38	0.00	182.77	ARS 42-19118
501676	15012235721	LA BELLA A CONSIGNMENT BOUTIQUE CO LLC	28.37	9.83	0.00	38.20	ARS 42-19118
501676	16012235721	LA BELLA A CONSIGNMENT BOUTIQUE CO LLC	30.12	5.62	0.00	35.74	ARS 42-19118
501677	13012235757	PACK-N-SHIP	130.76	40.10	0.00	170.86	ARS 42-19118
501677	14012235757	PACK-N-SHIP	318.72	148.73	0.00	467.45	ARS 42-19118
501678	12011235993	OHMART VICKI OR HOPPER DAVID	58.46	48.33	0.00	106.79	ARS 42-19118



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AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
501678	13011235993	OHMART VICKI OR HOPPER DAVID	62.17	41.45	0.00	103.62	ARS 42-19118
501679	13012236072	EXHAUST PROS + PERFORMANCE SHOP	536.64	336.29	0.00	872.93	ARS 42-18351 (2)
501680	13012238269	PLEXUS PILATES	678.09	424.93	0.00	1,103.02	ARS 42-19118
501680	14012238269	PLEXUS PILATES	678.22	316.51	0.00	994.73	ARS 42-19118
501680	15012238269	PLEXUS PILATES	663.40	203.44	0.00	866.84	ARS 42-19118
501680	16012238269	PLEXUS PILATES	637.52	93.50	0.00	731.02	ARS 42-19118
501681	13012238799	PERFORMANCE SPECIALTIES INNOVATIONS	674.58	422.74	0.00	1,097.32	ARS 42-19118
501681	14012238799	PERFORMANCE SPECIALTIES INNOVATIONS	712.04	332.28	0.00	1,044.32	ARS 42-19118
501681	15012238799	PERFORMANCE SPECIALTIES INNOVATIONS	702.34	215.39	0.00	917.73	ARS 42-19118
501681	16012238799	PERFORMANCE SPECIALTIES INNOVATIONS	693.18	101.67	0.00	794.85	ARS 42-19118
501682	16012239058	AMERICAN FAMILY	303.48	44.51	0.00	347.99	ARS 42-19118
501683	16012239304	K42 TATTOOS	323.53	47.45	0.00	370.98	ARS 42-19118
501684	13012240421	LA HACIENDA ASSISTED LIVING	78.63	52.42	0.00	131.05	ARS 42-19118
501684	14012240421	LA HACIENDA ASSISTED LIVING	90.55	45.88	0.00	136.43	ARS 42-19118
501684	15012240421	LA HACIENDA ASSISTED LIVING	91.59	31.75	0.00	123.34	ARS 42-19118
501684	16012240421	LA HACIENDA ASSISTED LIVING	89.87	16.78	0.00	106.65	ARS 42-19118
501685	14012240645	LA MIA TOSCANA ITALIAN KITCHEN	1,448.58	676.00	0.00	2,124.58	ARS 42-19118
501685	15012240645	LA MIA TOSCANA ITALIAN KITCHEN	1,560.51	478.56	0.00	2,039.07	ARS 42-19118
501686	14012241086	ARIZONA MMJ TRADING COMPANY	147.03	68.61	0.00	215.64	ARS 42-19118
501686	15012241086	ARIZONA MMJ TRADING COMPANY	158.64	48.65	0.00	207.29	ARS 42-19118
501686	16012241086	ARIZONA MMJ TRADING COMPANY	151.74	22.25	0.00	173.99	ARS 42-19118
501687	15012242576	BOBS HOUSE OF HAIR	690.44	211.74	0.00	902.18	ARS 42-19118
501688	15012242845	PRODUCT DESIGN ENGINEERS LLC	351.24	107.71	0.00	458.95	ARS 42-19118
501688	16012242845	PRODUCT DESIGN ENGINEERS LLC	346.60	50.84	0.00	397.44	ARS 42-19118
501689	15012242979	STONE CRETE	1,276.97	391.60	0.00	1,668.57	ARS 42-19118
501689	16012242979	STONE CRETE	1,386.40	203.34	0.00	1,589.74	ARS 42-19118
501690	15011243246	NELSON ROBERT J OR JUDY D	38.32	13.28	0.00	51.60	ARS 42-19118
501690	16011243246	NELSON ROBERT J OR JUDY D	38.01	7.10	0.00	45.11	ARS 42-19118



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AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
501691	15011243503	COLDWELL RANDY	56.31	19.52	0.00	75.83	ARS 42-19118
501691	16011243503	COLDWELL RANDY	54.51	10.18	0.00	64.69	ARS 42-19118
501692	16012243739	DIAMOND WIRELESS LLC	82.03	4.37	0.00	86.40	ARS 42-19118
501693	16012243747	WEST MAIN STREET LLC	161.76	23.73	0.00	185.49	ARS 42-19118
501694	16012244620	ROBOT HOBBIES	173.30	25.41	0.00	198.71	ARS 42-19118
501695	16012244639	PEPPER PALACE	582.33	85.41	0.00	667.74	ARS 42-19118
501696	16012244807	LABEQUIP LEASING LLC	3,360.00	492.80	0.00	3,852.80	ARS 42-19118
501697	16012244945	SIDEBAR PASTRIES AND MORE LLC	637.52	93.50	0.00	731.02	ARS 42-19118
501698	16012246729	R + A HAIR STUDIO LLC	291.17	42.71	0.00	333.88	ARS 42-19118
501699	16012246767	ORO VALLEY CROSSFIT	1,505.56	220.82	0.00	1,726.38	ARS 42-19118
501700	11706175B	CITY OF TUCSON REAL ESTATE DIVISION	97.10	18.13	0.00	115.23	ARS 42-18351 (2)
501701	11716008A	CITY OF TUCSON	2,100.81	563.29	10.00	2,674.10	ARS 42-18351 (2)
501702	13004012A	CITY OF TUCSON	2,113.21	28.18	0.00	2,141.39	ARS 42-18351 (1)
501703	130040140	CITY OF TUCSON	174.99	2.33	0.00	177.32	ARS 42-18351 (1)
501704	130040150	CITY OF TUCSON	60.34	1.61	0.00	61.95	ARS 42-18351 (1)
501705	130040320	CITY OF TUCSON	145.84	1.94	0.00	147.78	ARS 42-18351 (1)
501706	130040340	CITY OF TUCSON	1,847.30	24.63	0.00	1,871.93	ARS 42-18351 (1)
501707	14037122A	CITY OF TUCSON	325.57	4.34	0.00	329.91	ARS 42-18351 (1)
501708	140520320	CITY OF TUCSON	264.96	3.53	0.00	268.49	ARS 42-18351 (1)
501709	14052033A	CITY OF TUCSON	176.63	2.36	0.00	178.99	ARS 42-18351 (1)
501710	22536014C	STATE OF ARIZONA	4,861.45	64.82	0.00	4,926.27	ARS 42-18351 (1)
TOTALS:	77		\$40,876.38	\$9,994.50	\$17.94	\$50,888.82	



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AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
501662	16012047284	HANCOCK FABRICS INCORPORATED	MISCELLANEOUS BUSINESS PROPERTY	2016	484.74	ARS 42-19118
501663	16012069567	SPORTS AUTHORITY INC	MISCELLANEOUS BUSINESS PROPERTY	2016	1,427.95	ARS 42-19118
501664	09881146856	NORMAN ED OR JENNIFER	1987 TIFFANY HC6238A+B	2009	403.40	ARS 42-18351 (1)
501664	16011146856	NORMAN ED OR JENNIFER	1987 TIFFANY HC6238A+B	2016	148.64	ARS 42-18351 (1)
501665	11011148709	PERRY TASHA	1963 FLEETWOOD WA3US2956	2011	89.86	ARS 42-19118
501665	12011148709	PERRY TASHA	1963 FLEETWOOD WA3US2956	2012	70.03	ARS 42-19118
501665	13011148709	PERRY TASHA	1963 FLEETWOOD WA3US2956	2013	68.38	ARS 42-19118
501666	15011150754	SMITH MAYME	1973 MELODY 972260S24331	2015	98.98	ARS 42-19118
501666	16011150754	SMITH MAYME	1973 MELODY 972260S24331	2016	87.50	ARS 42-19118
501667	15011154579	LAWLER ERIC	1995 FLEETWOOD CAFLR08A17350WE	2015	353.75	ARS 42-19118
501667	16011154579	LAWLER ERIC	1995 FLEETWOOD CAFLR08A17350WE	2016	302.95	ARS 42-19118
501668	15011156083	MC LAIN MATT OR ERICA	1973 VICTOR AMHERST MT0584	2015	50.07	ARS 42-19118
501669	15011163058	CLARK MARGUERITE	1964 VAN DYKE 5G3V5010F1NS632	2015	54.18	ARS 42-19118
501669	16011163058	CLARK MARGUERITE	1964 VAN DYKE 5G3V5010F1NS632	2016	46.56	ARS 42-19118
501670	15012217760	DC TILE AND STONE	MISCELLANEOUS BUSINESS PROPERTY	2015	229.53	ARS 42-19118
501670	16012217760	DC TILE AND STONE	MISCELLANEOUS BUSINESS PROPERTY	2016	198.71	ARS 42-19118
501671	11012230186	CARLOTAS AUTHENTIC MEXICAN CUISINE	MISCELLANEOUS BUSINESS PROPERTY	2011	1,806.56	ARS 42-19118
501672	10011230415	SIXKILLER JARED OR GUERRA MELISSA R	2009 CAVCO CAVAZLP0918013X+U	2010	719.44	ARS 42-18351 (2)
501672	11011230415	SIXKILLER JARED OR GUERRA MELISSA R	2009 CAVCO CAVAZLP0918013X+U	2011	663.13	ARS 42-18351 (2)
501672	12011230415	SIXKILLER JARED OR GUERRA MELISSA R	2009 CAVCO CAVAZLP0918013X+U	2012	612.43	ARS 42-18351 (2)
501673	15012233111	JULIOBERTOS	MISCELLANEOUS BUSINESS PROPERTY	2015	834.30	ARS 42-19118
501674	16012233328	TMC WEIGHT LOSS CENTER	MISCELLANEOUS BUSINESS PROPERTY	2016	702.64	ARS 42-19118
501675	16012233437	GATEWAY FUNDING HEADQUARTERS	MISCELLANEOUS BUSINESS PROPERTY	2016	182.77	ARS 42-19118
501676	15012235721	LA BELLA A CONSIGNMENT BOUTIQUE CO LLC	MISCELLANEOUS BUSINESS PROPERTY	2015	38.20	ARS 42-19118
501676	16012235721	LA BELLA A CONSIGNMENT BOUTIQUE CO LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	35.74	ARS 42-19118
501677	13012235757	PACK-N-SHIP	MISCELLANEOUS BUSINESS PROPERTY	2013	170.86	ARS 42-19118
501677	14012235757	PACK-N-SHIP	MISCELLANEOUS BUSINESS PROPERTY	2014	467.45	ARS 42-19118
501678	12011235993	OHMART VICKI OR HOPPER DAVID	1980 HACIENDA G506	2012	106.79	ARS 42-19118



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501678	13011235993	OHMART VICKI OR HOPPER DAVID	1980 HACIENDA G506	2013	103.62	ARS 42-19118
501679	13012236072	EXHAUST PROS + PERFORMANCE SHOP	MISCELLANEOUS BUSINESS PROPERTY	2013	872.93	ARS 42-18351 (2)
501680	13012238269	PLEXUS PILATES	MISCELLANEOUS BUSINESS PROPERTY	2013	1,103.02	ARS 42-19118
501680	14012238269	PLEXUS PILATES	MISCELLANEOUS BUSINESS PROPERTY	2014	994.73	ARS 42-19118
501680	15012238269	PLEXUS PILATES	MISCELLANEOUS BUSINESS PROPERTY	2015	866.84	ARS 42-19118
501680	16012238269	PLEXUS PILATES	MISCELLANEOUS BUSINESS PROPERTY	2016	731.02	ARS 42-19118
501681	13012238799	PERFORMANCE SPECIALTIES INNOVATIONS	MISCELLANEOUS BUSINESS PROPERTY	2013	1,097.32	ARS 42-19118
501681	14012238799	PERFORMANCE SPECIALTIES INNOVATIONS	MISCELLANEOUS BUSINESS PROPERTY	2014	1,044.32	ARS 42-19118
501681	15012238799	PERFORMANCE SPECIALTIES INNOVATIONS	MISCELLANEOUS BUSINESS PROPERTY	2015	917.73	ARS 42-19118
501681	16012238799	PERFORMANCE SPECIALTIES INNOVATIONS	MISCELLANEOUS BUSINESS PROPERTY	2016	794.85	ARS 42-19118
501682	16012239058	AMERICAN FAMILY	MISCELLANEOUS BUSINESS PROPERTY	2016	347.99	ARS 42-19118
501683	16012239304	K42 TATTOOS	MISCELLANEOUS BUSINESS PROPERTY	2016	370.98	ARS 42-19118
501684	13012240421	LA HACIENDA ASSISTED LIVING	MISCELLANEOUS BUSINESS PROPERTY	2013	131.05	ARS 42-19118
501684	14012240421	LA HACIENDA ASSISTED LIVING	MISCELLANEOUS BUSINESS PROPERTY	2014	136.43	ARS 42-19118
501684	15012240421	LA HACIENDA ASSISTED LIVING	MISCELLANEOUS BUSINESS PROPERTY	2015	123.34	ARS 42-19118
501684	16012240421	LA HACIENDA ASSISTED LIVING	MISCELLANEOUS BUSINESS PROPERTY	2016	106.65	ARS 42-19118
501685	14012240645	LA MIA TOSCANA ITALIAN KITCHEN	MISCELLANEOUS BUSINESS PROPERTY	2014	2,124.58	ARS 42-19118
501685	15012240645	LA MIA TOSCANA ITALIAN KITCHEN	MISCELLANEOUS BUSINESS PROPERTY	2015	2,039.07	ARS 42-19118
501686	14012241086	ARIZONA MMJ TRADING COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2014	215.64	ARS 42-19118
501686	15012241086	ARIZONA MMJ TRADING COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2015	207.29	ARS 42-19118
501686	16012241086	ARIZONA MMJ TRADING COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2016	173.99	ARS 42-19118
501687	15012242576	BOBS HOUSE OF HAIR	MISCELLANEOUS BUSINESS PROPERTY	2015	902.18	ARS 42-19118
501688	15012242845	PRODUCT DESIGN ENGINEERS LLC	MISCELLANEOUS BUSINESS PROPERTY	2015	458.95	ARS 42-19118
501688	16012242845	PRODUCT DESIGN ENGINEERS LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	397.44	ARS 42-19118
501689	15012242979	STONE CRETE	MISCELLANEOUS BUSINESS PROPERTY	2015	1,668.57	ARS 42-19118
501689	16012242979	STONE CRETE	MISCELLANEOUS BUSINESS PROPERTY	2016	1,589.74	ARS 42-19118
501690	15011243246	NELSON ROBERT J OR JUDY D	1960 ROYAL HAWAIIN 60105314732	2015	51.60	ARS 42-19118
501690	16011243246	NELSON ROBERT J OR JUDY D	1960 ROYAL HAWAIIN 60105314732	2016	45.11	ARS 42-19118



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501691	15011243503	COLDWELL RANDY	1987 NOMAD 1SN300R38HA000305	2015	75.83	ARS 42-19118
501691	16011243503	COLDWELL RANDY	1987 NOMAD 1SN300R38HA000305	2016	64.69	ARS 42-19118
501692	16012243739	DIAMOND WIRELESS LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	86.40	ARS 42-19118
501693	16012243747	WEST MAIN STREET LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	185.49	ARS 42-19118
501694	16012244620	ROBOT HOBBIES	MISCELLANEOUS BUSINESS PROPERTY	2016	198.71	ARS 42-19118
501695	16012244639	PEPPER PALACE	MISCELLANEOUS BUSINESS PROPERTY	2016	667.74	ARS 42-19118
501696	16012244807	LABEQUIP LEASING LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	3,852.80	ARS 42-19118
501697	16012244945	SIDEBAR PASTRIES AND MORE LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	731.02	ARS 42-19118
501698	16012246729	R + A HAIR STUDIO LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	333.88	ARS 42-19118
501699	16012246767	ORO VALLEY CROSSFIT	MISCELLANEOUS BUSINESS PROPERTY	2016	1,726.38	ARS 42-19118
501700	11706175B	CITY OF TUCSON REAL ESTATE DIVISION	TUCSON S25.99' W10.06' LOT 12 BLK 91	2016	115.23	ARS 42-18351 (2)
501701	11716008A	CITY OF TUCSON	TUCSON W40' LOT 9 & E7' LOT 8 BLK 250	1305912	2,674.10	ARS 42-18351 (2)
501702	13004012A	CITY OF TUCSON	PARKWAY TERRACE LOTS 1 & 2 EXC N PORT FOR	2017	2,141.39	ARS 42-18351 (1)
501703	130040140	CITY OF TUCSON	PARKWAY TERRACE LOT 3 EXC PTN N21.17'	2017	177.32	ARS 42-18351 (1)
501704	130040150	CITY OF TUCSON	PARKWAY TERRACE LOT 4 EXC N20.85' M/L FOR RD	2017	61.95	ARS 42-18351 (1)
501705	130040320	CITY OF TUCSON	PARKWAY TERRACE LOT 5 EXC N21' M/L BLK D	2017	147.78	ARS 42-18351 (1)
501706	130040340	CITY OF TUCSON	PARKWAY TERRACE LOTS 6 & 7 EXC N21' M/L BLK D	2017	1,871.93	ARS 42-18351 (1)
501707	14037122A	CITY OF TUCSON	N100' S1280' E108.45' W298.45' SW4	2017	329.91	ARS 42-18351 (1)
501708	140520320	CITY OF TUCSON	SOUTHSIDE INDUSTRIAL SITES LOTS 35 36 37	2017	268.49	ARS 42-18351 (1)
501709	14052033A	CITY OF TUCSON	SOUTHSIDE INDUSTRIAL SITES S10' LOT 39 &	2017	178.99	ARS 42-18351 (1)
501710	22536014C	STATE OF ARIZONA	PTN E110' W573.35' M/L N175' S250' SE4	2017	4,926.27	ARS 42-18351 (1)
TOTALS:		77			\$50,888.82	