



**BOARD OF SUPERVISORS AGENDA ITEM REPORT**

Requested Board Meeting Date: APRIL 19, 2022

**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: *Ben Ford* 4/14/22

Deputy County Administrator Signature/Date: \_\_\_\_\_

County Administrator Signature/Date: \_\_\_\_\_

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**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 APRIL 19 2022**

**From Date: 03/01/2022 Thru 03/31/2022**

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502658	20013029527	SURINA MARILYN A	MISCELLANEOUS BUSINESS PROPERTY	2020	21.34	ARS 42-18351 (4)
502659	10012218223	M + M CUSTOM	MISCELLANEOUS BUSINESS PROPERTY	2010	39.13	ARS 42-19118
502659	11012218223	M + M CUSTOM	MISCELLANEOUS BUSINESS PROPERTY	2011	34.02	ARS 42-19118
502659	12012218223	M + M CUSTOM	MISCELLANEOUS BUSINESS PROPERTY	2012	36.28	ARS 42-19118
502659	13012218223	M + M CUSTOM	MISCELLANEOUS BUSINESS PROPERTY	2013	35.44	ARS 42-19118
502659	14012218223	M + M CUSTOM	MISCELLANEOUS BUSINESS PROPERTY	2014	33.69	ARS 42-19118
502659	15012218223	M + M CUSTOM	MISCELLANEOUS BUSINESS PROPERTY	2015	30.76	ARS 42-19118
502659	16012218223	M + M CUSTOM	MISCELLANEOUS BUSINESS PROPERTY	2016	26.98	ARS 42-19118
502659	17012218223	M + M CUSTOM	MISCELLANEOUS BUSINESS PROPERTY	2017	24.82	ARS 42-19118
502659	18012218223	M + M CUSTOM	MISCELLANEOUS BUSINESS PROPERTY	2018	21.73	ARS 42-19118
502659	19012218223	M + M CUSTOM	MISCELLANEOUS BUSINESS PROPERTY	2019	19.16	ARS 42-19118
502660	15012230780	CARLS JR	MISCELLANEOUS BUSINESS PROPERTY	2015	7,073.38	ARS 42-18351 (2)
502661	18012251686	EVEN STEVENS TUCSON LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	7,240.62	ARS 42-18351 (2)
502662	18012252873	TUCSON (ORACLE) SURGERY CENTER	MISCELLANEOUS BUSINESS PROPERTY	2018	260.54	ARS 42-18351 (2)
502662	19012252873	TUCSON (ORACLE) SURGERY CENTER	MISCELLANEOUS BUSINESS PROPERTY	2019	4,227.03	ARS 42-18351 (2)
502663	10107837E	KLEM ROBERT ALAN & MARY LOU THOMAN JT/RS	PLAZA DE LA TIERRA E145' W325' LOT 1	2002208	68,273.32	ARS 42-18351 (1)
502664	303338660	INSTRUCTIONAL TECHNOLOGY INC	MADERA MARKETPLACE LOT 10	2002171	354,830.30	ARS 42-18351 (1)
<b>TOTALS:</b>	17				<b>\$442,228.54</b>	



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**CERTIFICATE OF REMOVAL AND ABATEMENT  
FOR BOARD OF SUPERVISORS MEETING APRIL 19, 2022**

From Date: 03/01/2022 Thru 03/31/2022

AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502658	20013029527	SURINA MARILYN A	19.05	2.29	0.00	21.34	ARS 42-18351 (4)
502659	10012218223	M + M CUSTOM	13.91	25.22	0.00	39.13	ARS 42-19118
502659	11012218223	M + M CUSTOM	12.82	21.20	0.00	34.02	ARS 42-19118
502659	12012218223	M + M CUSTOM	14.55	21.73	0.00	36.28	ARS 42-19118
502659	13012218223	M + M CUSTOM	15.19	20.25	0.00	35.44	ARS 42-19118
502659	14012218223	M + M CUSTOM	15.50	18.19	0.00	33.69	ARS 42-19118
502659	15012218223	M + M CUSTOM	15.28	15.48	0.00	30.76	ARS 42-19118
502659	16012218223	M + M CUSTOM	14.56	12.42	0.00	26.98	ARS 42-19118
502659	17012218223	M + M CUSTOM	14.66	10.16	0.00	24.82	ARS 42-19118
502659	18012218223	M + M CUSTOM	14.17	7.56	0.00	21.73	ARS 42-19118
502659	19012218223	M + M CUSTOM	13.95	5.21	0.00	19.16	ARS 42-19118
502660	15012230780	CARLS JR	3,536.69	3,536.69	0.00	7,073.38	ARS 42-18351 (2)
502661	18012251686	EVEN STEVENS TUCSON LLC	4,763.57	2,477.05	0.00	7,240.62	ARS 42-18351 (2)
502662	18012252873	TUCSON (ORACLE) SURGERY CENTER	176.04	84.50	0.00	260.54	ARS 42-18351 (2)
502662	19012252873	TUCSON (ORACLE) SURGERY CENTER	3,108.11	1,118.92	0.00	4,227.03	ARS 42-18351 (2)
502663	10107837E	KLEM ROBERT ALAN & MARY LOU THOMAN JT/RS	62,134.19	6,129.13	10.00	68,273.32	ARS 42-18351 (1)
502664	303338660	INSTRUCTIONAL TECHNOLOGY INC	324,235.74	30,584.56	10.00	354,830.30	ARS 42-18351 (1)
<b>TOTALS:</b>	17		\$398,117.98	\$44,090.56	\$20.00	\$442,228.54	