

**BOARD OF SUPERVISORS AGENDA ITEM SUMMARY**

Requested Board Meeting Date: JULY 1, 2014

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ITEM SUMMARY, JUSTIFICATION and/or SPECIAL CONSIDERATIONS:

The Treasurer’s Office requests Board approval on the consent agenda for a Certificate of Removal and/or Abatement pursuant to **A.R.S. § 42-18353** of the following taxes on the attached spreadsheet. The taxes have been deemed uncollectible pursuant to **A.R.S. § 42-18351**:  
Circumstances for abating tax and removing tax lien in the following situations:

- 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 or the sale of the lien.
- 3. The property tax lien was not advertised for sale pursuant to section 42-18105 within five years after the delinquency, unless the failure to advertise within five years after the delinquency was due to a restraining order or injunction issued by a court of competent jurisdiction.
- 4. The cost of pursuing the statutory lien sale and collection procedures or the sale of 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.

The reference in Column (A) of the attached spreadsheet indicates the applicable statutory circumstance for abating and removing the tax lien.

This request for abatement and/or removal differs from the Certificates of Clearance pursuant to **A.R.S. § 42-19118** which are supported by a Sheriff’s Affidavit affirming that, after diligent search, neither the property nor the property owner could be located.

**REAL PROPERTY**

Abatement Sequence Nos: 400272 through 400273

2 liens totaling: \$ 74,722.36

**PERSONAL PROPERTY**

Abatement Sequence Nos: 500946 through 500960

15 liens totaling: \$ 22,385.42

**TOTAL- REAL AND PERSONAL PROPERTY: \$ 97,107.78**

CONTRACT NUMBER (If applicable) \_\_\_\_\_

