



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: JULY 7, 2020

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:  7/1/20

Deputy County Administrator Signature/Date: _____

County Administrator Signature/Date: _____



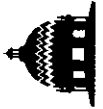
PIMA COUNTY TREASURER'S OFFICE

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 JULY 7, 2020

AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502344	13012017945	VROMAN S WAYNE	213.27	221.80	0.00	435.07	ARS 42-19118
502344	14012017945	VROMAN S WAYNE	213.29	187.70	0.00	400.99	ARS 42-19118
502344	15012017945	VROMAN S WAYNE	71.61	24.82	0.00	96.43	ARS 42-19118
502344	16012017945	VROMAN S WAYNE	103.79	53.97	0.00	157.76	ARS 42-19118
502344	17012017945	VROMAN S WAYNE	104.39	37.58	0.00	141.97	ARS 42-19118
502344	18012017945	VROMAN S WAYNE	205.39	49.30	0.00	254.69	ARS 42-19118
502344	19012017945	VROMAN S WAYNE	203.35	16.27	0.00	219.62	ARS 42-19118
502345	14012112752	NATIS BEAUTY SALON	60.53	8.07	0.00	68.60	ARS 42-19118
502345	15012112752	NATIS BEAUTY SALON	365.99	263.51	0.00	629.50	ARS 42-19118
502346	08012182835	ON TARGET SYSTEMS + SERVICES	4,322.49	7,780.48	0.00	12,102.97	ARS 42-19118
502346	09012182835	ON TARGET SYSTEMS + SERVICES	8,514.92	14,305.06	0.00	22,819.98	ARS 42-19118
502347	18012204753	TUCSON YARN COMPANY	315.31	75.67	0.00	390.98	ARS 42-19118
502347	19012204753	TUCSON YARN COMPANY	311.78	24.95	0.00	336.73	ARS 42-19118
502348	15012205832	PEOPLES IMPORTS	338.92	244.02	0.00	582.94	ARS 42-19118
502348	16012205832	PEOPLES IMPORTS	323.53	181.18	0.00	504.71	ARS 42-19118
502348	17012205832	PEOPLES IMPORTS	319.44	127.78	0.00	447.22	ARS 42-19118
502348	18012205832	PEOPLES IMPORTS	305.30	73.27	0.00	378.57	ARS 42-19118
502348	19012205832	PEOPLES IMPORTS	297.08	23.76	0.00	320.84	ARS 42-19118
502349	10012212526	QUIZNO S SUBS	946.92	1,439.32	0.00	2,386.24	ARS 42-19118
502350	14012212631	TOTAL CARE CHIROPRACTIC + INJURY	516.15	454.21	0.00	970.36	ARS 42-19118
502350	15012212631	TOTAL CARE CHIROPRACTIC + INJURY	508.42	366.06	0.00	874.48	ARS 42-19118
502350	16012212631	TOTAL CARE CHIROPRACTIC + INJURY	485.29	271.76	0.00	757.05	ARS 42-19118
502350	17012212631	TOTAL CARE CHIROPRACTIC + INJURY	479.17	191.67	0.00	670.84	ARS 42-19118
502351	10012213421	JAVA EDGE INC THE	2,603.63	3,957.52	0.00	6,561.15	ARS 42-19118
502351	11012213421	JAVA EDGE INC THE	2,689.24	3,657.37	0.00	6,346.61	ARS 42-19118
502351	12012213421	JAVA EDGE INC THE	2,798.85	3,358.62	0.00	6,157.47	ARS 42-19118
502351	13012213421	JAVA EDGE INC THE	2,867.19	2,981.88	0.00	5,849.07	ARS 42-19118
502352	10012213422	JAVA EDGE INC THE	2,603.63	3,957.52	0.00	6,561.15	ARS 42-19118



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502352	11012213422	JAVA EDGE INC THE	2,689.24	3,657.37	0.00	6,346.61	ARS 42-19118
502352	12012213422	JAVA EDGE INC THE	2,798.85	3,358.62	0.00	6,157.47	ARS 42-19118
502352	13012213422	JAVA EDGE INC THE	2,867.19	2,981.88	0.00	5,849.07	ARS 42-19118
502353	12012232267	JAVA EDGE INC THE	307.22	368.67	0.00	675.89	ARS 42-19118
502353	13012232267	JAVA EDGE INC THE	285.16	296.57	0.00	581.73	ARS 42-19118
502354	16012233347	CP GRAPHICS	5,087.27	2,848.87	0.00	7,936.14	ARS 42-19118
502354	17012233347	CP GRAPHICS	5,116.88	2,046.75	0.00	7,163.63	ARS 42-19118
502355	12012234003	JAVA EDGE INC THE	329.29	395.15	0.00	724.44	ARS 42-19118
502355	13012234003	JAVA EDGE INC THE	337.32	350.81	0.00	688.13	ARS 42-19118
502356	18012235715	REVOLUTIONARY GROUNDS	152.64	36.63	0.00	189.27	ARS 42-19118
502356	19012235715	REVOLUTIONARY GROUNDS	148.55	11.88	0.00	160.43	ARS 42-19118
502357	14012240586	FRESH AIR SYSTEMS	7.34	6.17	0.00	13.51	ARS 42-19118
502357	15012240586	FRESH AIR SYSTEMS	1,016.67	732.00	0.00	1,748.67	ARS 42-19118
502357	16012240586	FRESH AIR SYSTEMS	970.59	543.53	0.00	1,514.12	ARS 42-19118
502358	15012242769	JADE BEALL PHOTOGRAPHY	169.52	122.06	0.00	291.58	ARS 42-19118
502358	16012242769	JADE BEALL PHOTOGRAPHY	161.76	90.59	0.00	252.35	ARS 42-19118
502359	15012242953	LOVITT SEAN A	30.31	22.23	0.00	52.54	ARS 42-19118
502360	15012243356	POLLO FELIZ	1,186.15	854.03	0.00	2,040.18	ARS 42-19118
502360	16012243356	POLLO FELIZ	1,132.33	634.10	0.00	1,766.43	ARS 42-19118
502360	17012243356	POLLO FELIZ	1,118.05	447.22	0.00	1,565.27	ARS 42-19118
502361	16012243673	DERMSPECTRA LLC	38.76	20.16	0.00	58.92	ARS 42-19118
502362	18012244372	LIFESAfer INTERLOCK LLC	129.35	31.04	0.00	160.39	ARS 42-19118
502362	19012244372	LIFESAfer INTERLOCK LLC	117.92	9.44	0.00	127.36	ARS 42-19118
502363	17012244375	U LIKE BUFFET	2,874.93	1,149.98	0.00	4,024.91	ARS 42-19118
502364	16012247155	AL LULU SMOKE SHOP	26.47	15.18	0.00	41.65	ARS 42-19118
502365	17012250368	EL POLLO FELIZ	638.87	255.54	0.00	894.41	ARS 42-19118
502365	18012250368	EL POLLO FELIZ	610.57	146.54	0.00	757.11	ARS 42-19118
502366	17012250784	BOXDROP	293.87	117.54	0.00	411.41	ARS 42-19118



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502366	18012250784	BOXDROP	284.26	68.23	0.00	352.49	ARS 42-19118
502366	19012250784	BOXDROP	279.62	22.37	0.00	301.99	ARS 42-19118
502367	17012250804	NEW LIFE WELLNESS CENTER INC	63.88	26.40	0.00	90.28	ARS 42-19118
502367	18012250804	NEW LIFE WELLNESS CENTER INC	61.06	15.47	0.00	76.53	ARS 42-19118
502367	19012250804	NEW LIFE WELLNESS CENTER INC	59.41	5.54	0.00	64.95	ARS 42-19118
502368	17012250889	GLOVERLEAF REMARKETING LLC	319.44	127.78	0.00	447.22	ARS 42-19118
502369	17012250942	WABA BEAUTY SUPPLY	295.96	118.38	0.00	414.34	ARS 42-19118
502369	18012250942	WABA BEAUTY SUPPLY	255.42	61.30	0.00	316.72	ARS 42-19118
502369	19012250942	WABA BEAUTY SUPPLY	274.56	21.96	0.00	296.52	ARS 42-19118
502370	17012251131	METRO MED	1,305.39	522.16	0.00	1,827.55	ARS 42-19118
502370	18012251131	METRO MED	1,261.15	302.67	0.00	1,563.82	ARS 42-19118
502370	19012251131	METRO MED	1,247.07	99.76	0.00	1,346.83	ARS 42-19118
502371	17012251214	CUBAN BLAZE	1,564.48	625.80	0.00	2,190.28	ARS 42-19118
502371	18012251214	CUBAN BLAZE	1,516.42	363.94	0.00	1,880.36	ARS 42-19118
502371	19012251214	CUBAN BLAZE	1,502.93	120.24	0.00	1,623.17	ARS 42-19118
502372	17012251738	SIGNS NOW	638.87	255.54	0.00	894.41	ARS 42-19118
502373	18012253669	INFINITY ASSISTED LIVING LLC	8.83	0.35	0.00	9.18	ARS 42-18351 (4)
502373	19012253669	INFINITY ASSISTED LIVING LLC	330.08	26.40	0.00	356.48	ARS 42-18351 (4)
502374	18012253670	INFINITY ASSISTED LIVING LLC	11.04	0.44	0.00	11.48	ARS 42-18351 (1)
502374	19012253670	INFINITY ASSISTED LIVING LLC	412.63	33.01	0.00	445.64	ARS 42-18351 (1)
502375	18012253673	INFINITY ASSISTED LIVING LLC	11.04	0.44	0.00	11.48	ARS 42-18351 (4)
502375	19012253673	INFINITY ASSISTED LIVING LLC	412.63	33.01	0.00	445.64	ARS 42-18351 (4)
502376	18012255687	SOUTHERN ARIZONA POWERSPORTS	591.91	142.06	0.00	733.97	ARS 42-19118
502376	19012255687	SOUTHERN ARIZONA POWERSPORTS	576.03	46.08	0.00	622.11	ARS 42-19118
TOTALS:	80		\$77,016.05	\$68,925.00	\$0.00	\$145,941.05	



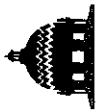
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502344	13012017945	VROMAN S WAYNE	MISCELLANEOUS BUSINESS PROPERTY	2013	435.07	ARS 42-19118
502344	14012017945	VROMAN S WAYNE	MISCELLANEOUS BUSINESS PROPERTY	2014	400.99	ARS 42-19118
502344	15012017945	VROMAN S WAYNE	MISCELLANEOUS BUSINESS PROPERTY	2015	96.43	ARS 42-19118
502344	16012017945	VROMAN S WAYNE	MISCELLANEOUS BUSINESS PROPERTY	2016	157.76	ARS 42-19118
502344	17012017945	VROMAN S WAYNE	MISCELLANEOUS BUSINESS PROPERTY	2017	141.97	ARS 42-19118
502344	18012017945	VROMAN S WAYNE	MISCELLANEOUS BUSINESS PROPERTY	2018	254.69	ARS 42-19118
502344	19012017945	VROMAN S WAYNE	MISCELLANEOUS BUSINESS PROPERTY	2019	219.62	ARS 42-19118
502345	14012112752	NATIS BEAUTY SALON	MISCELLANEOUS BUSINESS PROPERTY	2014	68.60	ARS 42-19118
502345	15012112752	NATIS BEAUTY SALON	MISCELLANEOUS BUSINESS PROPERTY	2015	629.50	ARS 42-19118
502346	08012182835	ON TARGET SYSTEMS + SERVICES	MISCELLANEOUS BUSINESS PROPERTY	2008	12,102.97	ARS 42-19118
502346	09012182835	ON TARGET SYSTEMS + SERVICES	MISCELLANEOUS BUSINESS PROPERTY	2009	22,819.98	ARS 42-19118
502347	18012204753	TUCSON YARN COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2018	390.98	ARS 42-19118
502347	19012204753	TUCSON YARN COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2019	336.73	ARS 42-19118
502348	15012205832	PEOPLES IMPORTS	MISCELLANEOUS BUSINESS PROPERTY	2015	582.94	ARS 42-19118
502348	16012205832	PEOPLES IMPORTS	MISCELLANEOUS BUSINESS PROPERTY	2016	504.71	ARS 42-19118
502348	17012205832	PEOPLES IMPORTS	MISCELLANEOUS BUSINESS PROPERTY	2017	447.22	ARS 42-19118
502348	18012205832	PEOPLES IMPORTS	MISCELLANEOUS BUSINESS PROPERTY	2018	378.57	ARS 42-19118
502348	19012205832	PEOPLES IMPORTS	MISCELLANEOUS BUSINESS PROPERTY	2019	320.84	ARS 42-19118
502349	10012212526	QUIZNO S SUBS	MISCELLANEOUS BUSINESS PROPERTY	2010	2,386.24	ARS 42-19118
502350	14012212631	TOTAL CARE CHIROPRACTIC + INJURY	MISCELLANEOUS BUSINESS PROPERTY	2014	970.36	ARS 42-19118
502350	15012212631	TOTAL CARE CHIROPRACTIC + INJURY	MISCELLANEOUS BUSINESS PROPERTY	2015	874.48	ARS 42-19118
502350	16012212631	TOTAL CARE CHIROPRACTIC + INJURY	MISCELLANEOUS BUSINESS PROPERTY	2016	757.05	ARS 42-19118
502350	17012212631	TOTAL CARE CHIROPRACTIC + INJURY	MISCELLANEOUS BUSINESS PROPERTY	2017	670.84	ARS 42-19118
502351	10012213421	JAVA EDGE INC THE	MISCELLANEOUS BUSINESS PROPERTY	2010	6,561.15	ARS 42-19118
502351	11012213421	JAVA EDGE INC THE	MISCELLANEOUS BUSINESS PROPERTY	2011	6,346.61	ARS 42-19118
502351	12012213421	JAVA EDGE INC THE	MISCELLANEOUS BUSINESS PROPERTY	2012	6,157.47	ARS 42-19118
502351	13012213421	JAVA EDGE INC THE	MISCELLANEOUS BUSINESS PROPERTY	2013	5,849.07	ARS 42-19118
502352	10012213422	JAVA EDGE INC THE	MISCELLANEOUS BUSINESS PROPERTY	2010	6,561.15	ARS 42-19118



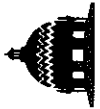
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502352	11012213422	JAVA EDGE INC THE	MISCELLANEOUS BUSINESS PROPERTY	2011	6,346.61	ARS 42-19118
502352	12012213422	JAVA EDGE INC THE	MISCELLANEOUS BUSINESS PROPERTY	2012	6,157.47	ARS 42-19118
502352	13012213422	JAVA EDGE INC THE	MISCELLANEOUS BUSINESS PROPERTY	2013	5,849.07	ARS 42-19118
502353	12012232267	JAVA EDGE INC THE	MISCELLANEOUS BUSINESS PROPERTY	2012	675.89	ARS 42-19118
502353	13012232267	JAVA EDGE INC THE	MISCELLANEOUS BUSINESS PROPERTY	2013	581.73	ARS 42-19118
502354	16012233347	CP GRAPHICS	MISCELLANEOUS BUSINESS PROPERTY	2016	7,936.14	ARS 42-19118
502354	17012233347	CP GRAPHICS	MISCELLANEOUS BUSINESS PROPERTY	2017	7,163.63	ARS 42-19118
502355	12012234003	JAVA EDGE INC THE	MISCELLANEOUS BUSINESS PROPERTY	2012	724.44	ARS 42-19118
502355	13012234003	JAVA EDGE INC THE	MISCELLANEOUS BUSINESS PROPERTY	2013	688.13	ARS 42-19118
502356	18012235715	REVOLUTIONARY GROUNDS	MISCELLANEOUS BUSINESS PROPERTY	2018	189.27	ARS 42-19118
502356	19012235715	REVOLUTIONARY GROUNDS	MISCELLANEOUS BUSINESS PROPERTY	2019	160.43	ARS 42-19118
502357	14012240586	FRESH AIR SYSTEMS	MISCELLANEOUS BUSINESS PROPERTY	2014	13.51	ARS 42-19118
502357	15012240586	FRESH AIR SYSTEMS	MISCELLANEOUS BUSINESS PROPERTY	2015	1,748.67	ARS 42-19118
502357	16012240586	FRESH AIR SYSTEMS	MISCELLANEOUS BUSINESS PROPERTY	2016	1,514.12	ARS 42-19118
502358	15012242769	JADE BEALL PHOTOGRAPHY	MISCELLANEOUS BUSINESS PROPERTY	2015	291.58	ARS 42-19118
502358	16012242769	JADE BEALL PHOTOGRAPHY	MISCELLANEOUS BUSINESS PROPERTY	2016	252.35	ARS 42-19118
502359	15012242953	LOVITT SEAN A	MISCELLANEOUS BUSINESS PROPERTY	2015	52.54	ARS 42-19118
502360	15012243356	POLLO FELIZ	MISCELLANEOUS BUSINESS PROPERTY	2015	2,040.18	ARS 42-19118
502360	16012243356	POLLO FELIZ	MISCELLANEOUS BUSINESS PROPERTY	2016	1,766.43	ARS 42-19118
502360	17012243356	POLLO FELIZ	MISCELLANEOUS BUSINESS PROPERTY	2017	1,565.27	ARS 42-19118
502361	16012243673	DERMSPECTRA LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	58.92	ARS 42-19118
502362	18012244372	LIFESAfer INTERLOCK LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	160.39	ARS 42-19118
502362	19012244372	LIFESAfer INTERLOCK LLC	MISCELLANEOUS BUSINESS PROPERTY	2019	127.36	ARS 42-19118
502363	17012244375	U LIKE BUFFET	MISCELLANEOUS BUSINESS PROPERTY	2017	4,024.91	ARS 42-19118
502364	16012247155	AL LULU SMOKE SHOP	MISCELLANEOUS BUSINESS PROPERTY	2016	41.65	ARS 42-19118
502365	17012250368	EL POLLO FELIZ	MISCELLANEOUS BUSINESS PROPERTY	2017	894.41	ARS 42-19118
502365	18012250368	EL POLLO FELIZ	MISCELLANEOUS BUSINESS PROPERTY	2018	757.11	ARS 42-19118
502366	17012250784	BOXDROP	MISCELLANEOUS BUSINESS PROPERTY	2017	411.41	ARS 42-19118



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502366	18012250784	BOXDROP	MISCELLANEOUS BUSINESS PROPERTY	2018	352.49	ARS 42-19118
502366	19012250784	BOXDROP	MISCELLANEOUS BUSINESS PROPERTY	2019	301.99	ARS 42-19118
502367	17012250804	NEW LIFE WELLNESS CENTER INC	MISCELLANEOUS BUSINESS PROPERTY	2017	90.28	ARS 42-19118
502367	18012250804	NEW LIFE WELLNESS CENTER INC	MISCELLANEOUS BUSINESS PROPERTY	2018	76.53	ARS 42-19118
502367	19012250804	NEW LIFE WELLNESS CENTER INC	MISCELLANEOUS BUSINESS PROPERTY	2019	64.95	ARS 42-19118
502368	17012250889	GLOVERLEAF REMARKETING LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	447.22	ARS 42-19118
502369	17012250942	WABA BEAUTY SUPPLY	MISCELLANEOUS BUSINESS PROPERTY	2017	414.34	ARS 42-19118
502369	18012250942	WABA BEAUTY SUPPLY	MISCELLANEOUS BUSINESS PROPERTY	2018	316.72	ARS 42-19118
502369	19012250942	WABA BEAUTY SUPPLY	MISCELLANEOUS BUSINESS PROPERTY	2019	296.52	ARS 42-19118
502370	17012251131	METRO MED	MISCELLANEOUS BUSINESS PROPERTY	2017	1,827.55	ARS 42-19118
502370	18012251131	METRO MED	MISCELLANEOUS BUSINESS PROPERTY	2018	1,563.82	ARS 42-19118
502370	19012251131	METRO MED	MISCELLANEOUS BUSINESS PROPERTY	2019	1,346.83	ARS 42-19118
502371	17012251214	CUBAN BLAZE	MISCELLANEOUS BUSINESS PROPERTY	2017	2,190.28	ARS 42-19118
502371	18012251214	CUBAN BLAZE	MISCELLANEOUS BUSINESS PROPERTY	2018	1,880.36	ARS 42-19118
502371	19012251214	CUBAN BLAZE	MISCELLANEOUS BUSINESS PROPERTY	2019	1,623.17	ARS 42-19118
502372	17012251738	SIGNS NOW	MISCELLANEOUS BUSINESS PROPERTY	2017	894.41	ARS 42-19118
502373	18012253669	INFINITY ASSISTED LIVING LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	9.18	ARS 42-18351 (4)
502373	19012253669	INFINITY ASSISTED LIVING LLC	MISCELLANEOUS BUSINESS PROPERTY	2019	356.48	ARS 42-18351 (4)
502374	18012253670	INFINITY ASSISTED LIVING LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	11.48	ARS 42-18351 (1)
502374	19012253670	INFINITY ASSISTED LIVING LLC	MISCELLANEOUS BUSINESS PROPERTY	2019	445.64	ARS 42-18351 (1)
502375	18012253673	INFINITY ASSISTED LIVING LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	11.48	ARS 42-18351 (4)
502375	19012253673	INFINITY ASSISTED LIVING LLC	MISCELLANEOUS BUSINESS PROPERTY	2019	445.64	ARS 42-18351 (4)
502376	18012255687	SOUTHERN ARIZONA POWERSPORTS	MISCELLANEOUS BUSINESS PROPERTY	2018	733.97	ARS 42-19118
502376	19012255687	SOUTHERN ARIZONA POWERSPORTS	MISCELLANEOUS BUSINESS PROPERTY	2019	622.11	ARS 42-19118
TOTALS:	80				\$145,941.05	