



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: January 17, 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 noncollectible 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 has 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:

N/A

Board of Supervisor District:

1 2 3 4 5 All

Department: PIMA COUNTY TREASURER Telephone: (520) 724-8341

Department Director Signature/Date: *Beth Ford* 1/31/17

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 JANUARY 17, 2017**

| AB # | Property ID | Owner | Legal/Property Description | Tax Years | Abatement Amount | Citation |
|--------|-------------|-----------------------------|---------------------------------|-----------|------------------|--------------|
| 501512 | 15012119687 | JES + CO | Miscellaneous Business Property | 2015 | 456.84 | ARS 42-19118 |
| 501513 | 14011127575 | MANTHEY DOROTHY OR EARL W | 1964 MAYFLOWER GEG1040CK18964 | 2013 | 59.11 | ARS 42-19118 |
| 501513 | 15011127575 | MANTHEY DOROTHY OR EARL W | 1964 MAYFLOWER GEG1040CK18964 | 2015 | 52.85 | ARS 42-19118 |
| 501514 | 14011134002 | SANCHEZ ERNESTO M | 1973 GLENBROOK 541202RS0038 | 2013 | 60.13 | ARS 42-19118 |
| 501514 | 13011134002 | SANCHEZ ERNESTO M | 1973 GLENBROOK 541202RS0038 | 2013 | 64.01 | ARS 42-19118 |
| 501514 | 15011134002 | SANCHEZ ERNESTO M | 1973 GLENBROOK 541202RS0038 | 2015 | 53.82 | ARS 42-19118 |
| 501515 | 15011134613 | HARRIS MATT | 1992 REDMAN 13512138 | 2015 | 342.65 | ARS 42-19118 |
| 501515 | 12011134613 | HARRIS MATT | 1992 REDMAN 13512138 | 2013 | 386.51 | ARS 42-19118 |
| 501515 | 13011134613 | HARRIS MATT | 1992 REDMAN 13512138 | 2013 | 379.17 | ARS 42-19118 |
| 501515 | 14011134613 | HARRIS MATT | 1992 REDMAN 13512138 | 2013 | 389.03 | ARS 42-19118 |
| 501516 | 14011138486 | LE FEVER GRACE | 1973 CONCORD 303422S1090 | 2013 | 78.30 | ARS 42-19118 |
| 501516 | 15011138486 | LE FEVER GRACE | 1973 CONCORD 303422S1090 | 2015 | 70.07 | ARS 42-19118 |
| 501516 | 13011138486 | LE FEVER GRACE | 1973 CONCORD 303422S1090 | 2013 | 83.33 | ARS 42-19118 |
| 501517 | 15011149436 | KEROLE INVESTMENTS LLC | 1970 KIRKWOOD 902421 | 2015 | 47.62 | ARS 42-19118 |
| 501517 | 14011149436 | KEROLE INVESTMENTS LLC | 1970 KIRKWOOD 902421 | 2013 | 45.29 | ARS 42-19118 |
| 501517 | 13011149436 | KEROLE INVESTMENTS LLC | 1970 KIRKWOOD 902421 | 2013 | 48.23 | ARS 42-19118 |
| 501518 | 10011150722 | MILLER RICHARD S OR TWILA I | 1971 WAYSIDE 1170504142 | 2013 | 90.80 | ARS 42-19118 |
| 501518 | 15011150722 | MILLER RICHARD S OR TWILA I | 1971 WAYSIDE 1170504142 | 2015 | 61.43 | ARS 42-19118 |
| 501518 | 14011150722 | MILLER RICHARD S OR TWILA I | 1971 WAYSIDE 1170504142 | 2013 | 68.41 | ARS 42-19118 |
| 501518 | 13011150722 | MILLER RICHARD S OR TWILA I | 1971 WAYSIDE 1170504142 | 2013 | 65.34 | ARS 42-19118 |
| 501518 | 11011150722 | MILLER RICHARD S OR TWILA I | 1971 WAYSIDE 1170504142 | 2013 | 87.31 | ARS 42-19118 |
| 501518 | 12011150722 | MILLER RICHARD S OR TWILA I | 1971 WAYSIDE 1170504142 | 2013 | 68.02 | ARS 42-19118 |
| 501519 | 14011156404 | KAZAL CORNELIA P | 1981 ELITE 1171* | 2013 | 131.35 | ARS 42-19118 |
| 501519 | 15011156404 | KAZAL CORNELIA P | 1981 ELITE 1171* | 2015 | 117.53 | ARS 42-19118 |
| 501520 | 10011158493 | LEYVA ALTAGRACIA T | 1997 OAKWOOD HOTX08805869 | 2010 | 400.43 | ARS 42-19118 |



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|----------------|-------------|------------------------------|---------------------------------|-----------|--------------------|--------------|
| 501521 | 12011160305 | LE FEBVRE ROBERT F | 1980 SAHARA KBAZSN014608 | 2013 | 172.53 | ARS 42-19118 |
| 501521 | 15011160305 | LE FEBVRE ROBERT F | 1980 SAHARA KBAZSN014608 | 2015 | 130.82 | ARS 42-19118 |
| 501521 | 13011160305 | LE FEBVRE ROBERT F | 1980 SAHARA KBAZSN014608 | 2013 | 166.10 | ARS 42-19118 |
| 501521 | 14011160305 | LE FEBVRE ROBERT F | 1980 SAHARA KBAZSN014608 | 2013 | 149.65 | ARS 42-19118 |
| 501522 | 14011160896 | TINDERHOLT SHERRY | 1962 QUALI AL501062410 | 2013 | 53.94 | ARS 42-19118 |
| 501522 | 15011160896 | TINDERHOLT SHERRY | 1962 QUALI AL501062410 | 2015 | 48.25 | ARS 42-19118 |
| 501523 | 13011161472 | DAVIS RICHARD | 1978 UNITED UMH082955 | 2013 | 196.25 | ARS 42-19118 |
| 501524 | 15012203174 | ON A ROLL SUSHI | Miscellaneous Business Property | 2015 | 2,610.08 | ARS 42-19118 |
| 501524 | 12012203174 | ON A ROLL SUSHI | Miscellaneous Business Property | 2013 | 438.19 | ARS 42-19118 |
| 501524 | 13012203174 | ON A ROLL SUSHI | Miscellaneous Business Property | 2013 | 3,314.83 | ARS 42-19118 |
| 501524 | 14012203174 | ON A ROLL SUSHI | Miscellaneous Business Property | 2013 | 3,016.03 | ARS 42-19118 |
| 501525 | 15012235234 | ASENA CORPORATION | Miscellaneous Business Property | 2015 | 1,769.09 | ARS 42-19118 |
| 501525 | 14012235234 | ASENA CORPORATION | Miscellaneous Business Property | 2013 | 227.13 | ARS 42-19118 |
| 501526 | 13011236460 | AVRA VALLEY COMMUNITY CHURCH | 1996 DESTINY 0009174 | 2013 | 209.33 | ARS 42-19118 |
| 501527 | 13011236461 | AVRA VALLEY COMMUNITY CHURCH | 1980 UNKNOWN 164001850 | 2013 | 87.17 | ARS 42-19118 |
| 501528 | 15012243318 | TANYA RESTAURANT + BAKERY | Miscellaneous Business Property | 2015 | 1,375.94 | ARS 42-19118 |
| TOTALS: | 41 | | | | \$17,672.91 | |



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**CERTIFICATE OF REMOVAL AND ABATEMENT
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| AB # | Property ID | Owner | Tax | Interest | Fees Penalties | Abatement Amount | Citation |
|--------|-------------|-----------------------------|--------|----------|----------------|------------------|--------------|
| 501512 | 15012119687 | JES + CO | 393.83 | 63.01 | 0.00 | 456.84 | ARS 42-19118 |
| 501513 | 14011127575 | MANTHEY DOROTHY OR EARL W | 43.46 | 15.65 | 0.00 | 59.11 | ARS 42-19118 |
| 501513 | 15011127575 | MANTHEY DOROTHY OR EARL W | 44.04 | 8.81 | 0.00 | 52.85 | ARS 42-19118 |
| 501514 | 14011134002 | SANCHEZ ERNESTO M | 44.21 | 15.92 | 0.00 | 60.13 | ARS 42-19118 |
| 501514 | 13011134002 | SANCHEZ ERNESTO M | 42.11 | 21.90 | 0.00 | 64.01 | ARS 42-19118 |
| 501514 | 15011134002 | SANCHEZ ERNESTO M | 44.85 | 8.97 | 0.00 | 53.82 | ARS 42-19118 |
| 501515 | 15011134613 | HARRIS MATT | 295.39 | 47.26 | 0.00 | 342.65 | ARS 42-19118 |
| 501515 | 12011134613 | HARRIS MATT | 235.68 | 150.83 | 0.00 | 386.51 | ARS 42-19118 |
| 501515 | 13011134613 | HARRIS MATT | 256.20 | 122.97 | 0.00 | 379.17 | ARS 42-19118 |
| 501515 | 14011134613 | HARRIS MATT | 294.72 | 94.31 | 0.00 | 389.03 | ARS 42-19118 |
| 501516 | 14011138486 | LE FEVER GRACE | 57.57 | 20.73 | 0.00 | 78.30 | ARS 42-19118 |
| 501516 | 15011138486 | LE FEVER GRACE | 58.39 | 11.68 | 0.00 | 70.07 | ARS 42-19118 |
| 501516 | 13011138486 | LE FEVER GRACE | 54.82 | 28.51 | 0.00 | 83.33 | ARS 42-19118 |
| 501517 | 15011149436 | KEROLE INVESTMENTS LLC | 39.68 | 7.94 | 0.00 | 47.62 | ARS 42-19118 |
| 501517 | 14011149436 | KEROLE INVESTMENTS LLC | 33.30 | 11.99 | 0.00 | 45.29 | ARS 42-19118 |
| 501517 | 13011149436 | KEROLE INVESTMENTS LLC | 31.73 | 16.50 | 0.00 | 48.23 | ARS 42-19118 |
| 501518 | 10011150722 | MILLER RICHARD S OR TWILA I | 45.40 | 45.40 | 0.00 | 90.80 | ARS 42-19118 |
| 501518 | 15011150722 | MILLER RICHARD S OR TWILA I | 51.19 | 10.24 | 0.00 | 61.43 | ARS 42-19118 |
| 501518 | 14011150722 | MILLER RICHARD S OR TWILA I | 50.30 | 18.11 | 0.00 | 68.41 | ARS 42-19118 |
| 501518 | 13011150722 | MILLER RICHARD S OR TWILA I | 42.99 | 22.35 | 0.00 | 65.34 | ARS 42-19118 |
| 501518 | 11011150722 | MILLER RICHARD S OR TWILA I | 47.45 | 39.86 | 0.00 | 87.31 | ARS 42-19118 |
| 501518 | 12011150722 | MILLER RICHARD S OR TWILA I | 40.49 | 27.53 | 0.00 | 68.02 | ARS 42-19118 |
| 501519 | 14011156404 | KAZAL CORNELIA P | 96.58 | 34.77 | 0.00 | 131.35 | ARS 42-19118 |
| 501519 | 15011156404 | KAZAL CORNELIA P | 97.94 | 19.59 | 0.00 | 117.53 | ARS 42-19118 |
| 501520 | 10011158493 | LEYVA ALTAGRACIA T | 204.30 | 196.13 | 0.00 | 400.43 | ARS 42-19118 |



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|----------------|-------------|------------------------------|--------------------|-------------------|-------------------|---------------------|--------------|
| 501521 | 12011160305 | LE FEBVRE ROBERT F | 105.20 | 67.33 | 0.00 | 172.53 | ARS 42-19118 |
| 501521 | 15011160305 | LE FEBVRE ROBERT F | 112.77 | 18.05 | 0.00 | 130.82 | ARS 42-19118 |
| 501521 | 13011160305 | LE FEBVRE ROBERT F | 112.23 | 53.87 | 0.00 | 166.10 | ARS 42-19118 |
| 501521 | 14011160305 | LE FEBVRE ROBERT F | 113.37 | 36.28 | 0.00 | 149.65 | ARS 42-19118 |
| 501522 | 14011160896 | TINDERHOLT SHERRY | 39.66 | 14.28 | 0.00 | 53.94 | ARS 42-19118 |
| 501522 | 15011160896 | TINDERHOLT SHERRY | 40.21 | 8.04 | 0.00 | 48.25 | ARS 42-19118 |
| 501523 | 13011161472 | DAVIS RICHARD | 132.60 | 63.65 | 0.00 | 196.25 | ARS 42-19118 |
| 501524 | 15012203174 | ON A ROLL SUSHI | 2,250.07 | 360.01 | 0.00 | 2,610.08 | ARS 42-19118 |
| 501524 | 12012203174 | ON A ROLL SUSHI | 307.14 | 131.05 | 0.00 | 438.19 | ARS 42-19118 |
| 501524 | 13012203174 | ON A ROLL SUSHI | 2,239.75 | 1,075.08 | 0.00 | 3,314.83 | ARS 42-19118 |
| 501524 | 14012203174 | ON A ROLL SUSHI | 2,284.87 | 731.16 | 0.00 | 3,016.03 | ARS 42-19118 |
| 501525 | 15012235234 | ASENA CORPORATION | 1,525.08 | 244.01 | 0.00 | 1,769.09 | ARS 42-19118 |
| 501525 | 14012235234 | ASENA CORPORATION | 172.07 | 55.06 | 0.00 | 227.13 | ARS 42-19118 |
| 501526 | 13011236460 | AVRA VALLEY COMMUNITY CHURCH | 141.44 | 67.89 | 0.00 | 209.33 | ARS 42-19118 |
| 501527 | 13011236461 | AVRA VALLEY COMMUNITY CHURCH | 57.35 | 29.82 | 0.00 | 87.17 | ARS 42-19118 |
| 501528 | 15012243318 | TANYA RESTAURANT + BAKERY | 1,186.15 | 189.79 | 0.00 | 1,375.94 | ARS 42-19118 |
| TOTALS: | 41 | | \$13,466.58 | \$4,206.33 | \$0.00 | \$17,672.91 | |