



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: JUNE 9, 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: Lou Leytem Telephone: (520) 724-8808

Department Director Signature/Date: *Bett Ford* 4/16/2020

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 JUNE 9, 2020**

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502326	08012112222	ARIZONA BLIND + SUPPLY CO OF TUCSON	MISCELLANEOUS BUSINESS PROPERTY	2008	234.68	ARS 42-19118
502326	09012112222	ARIZONA BLIND + SUPPLY CO OF TUCSON	MISCELLANEOUS BUSINESS PROPERTY	2009	823.26	ARS 42-19118
502326	11012112222	ARIZONA BLIND + SUPPLY CO OF TUCSON	MISCELLANEOUS BUSINESS PROPERTY	2011	274.43	ARS 42-19118
502326	13012112222	ARIZONA BLIND + SUPPLY CO OF TUCSON	MISCELLANEOUS BUSINESS PROPERTY	2013	674.64	ARS 42-19118
502326	14012112222	ARIZONA BLIND + SUPPLY CO OF TUCSON	MISCELLANEOUS BUSINESS PROPERTY	2014	633.16	ARS 42-19118
502326	15012112222	ARIZONA BLIND + SUPPLY CO OF TUCSON	MISCELLANEOUS BUSINESS PROPERTY	2015	569.38	ARS 42-19118
502327	12012194734	DUNLAP OIL COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2012	6,625.58	ARS 42-19118
502327	13012194734	DUNLAP OIL COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2013	6,125.78	ARS 42-19118
502327	14012194734	DUNLAP OIL COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2014	6,561.44	ARS 42-19118
502328	12012194743	DUNLAP OIL COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2012	2,877.23	ARS 42-19118
502328	13012194743	DUNLAP OIL COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2013	4,183.04	ARS 42-19118
502328	14012194743	DUNLAP OIL COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2014	4,744.83	ARS 42-19118
502328	15012194743	DUNLAP OIL COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2015	3,945.90	ARS 42-19118
502328	16012194743	DUNLAP OIL COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2016	3,734.61	ARS 42-19118
502328	17012194743	DUNLAP OIL COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2017	3,435.00	ARS 42-19118
502328	18012194743	DUNLAP OIL COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2018	2,937.92	ARS 42-19118
502329	17012195888	SHEILA SWITZER + ASSOCIATES	MISCELLANEOUS BUSINESS PROPERTY	2017	220.68	ARS 42-19118
502330	14012230096	GWENNETHS SHOE REPAIR	MISCELLANEOUS BUSINESS PROPERTY	2014	312.01	ARS 42-18351 (1)
502330	15012230096	GWENNETHS SHOE REPAIR	MISCELLANEOUS BUSINESS PROPERTY	2015	278.74	ARS 42-18351 (1)
502330	16012230096	GWENNETHS SHOE REPAIR	MISCELLANEOUS BUSINESS PROPERTY	2016	242.27	ARS 42-18351 (1)
502330	17012230096	GWENNETHS SHOE REPAIR	MISCELLANEOUS BUSINESS PROPERTY	2017	221.94	ARS 42-18351 (1)
502331	15012236996	G + R AUTO RECYCLING + STORAGE	MISCELLANEOUS BUSINESS PROPERTY	2015	243.19	ARS 42-19118
502331	16012236996	G + R AUTO RECYCLING + STORAGE	MISCELLANEOUS BUSINESS PROPERTY	2016	659.90	ARS 42-19118
502331	17012236996	G + R AUTO RECYCLING + STORAGE	MISCELLANEOUS BUSINESS PROPERTY	2017	541.69	ARS 42-19118
502332	15012242593	UNION BANK	MISCELLANEOUS BUSINESS PROPERTY	2015	1,065.71	ARS 42-19118
502332	16012242593	UNION BANK	MISCELLANEOUS BUSINESS PROPERTY	2016	922.57	ARS 42-19118
502333	15012242771	HEADQUARTERS HOOKAH	MISCELLANEOUS BUSINESS PROPERTY	2015	1,138.61	ARS 42-19118
502333	16012242771	HEADQUARTERS HOOKAH	MISCELLANEOUS BUSINESS PROPERTY	2016	983.52	ARS 42-19118



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AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502333	17012242771	HEADQUARTERS HOOKAH	MISCELLANEOUS BUSINESS PROPERTY	2017	868.87	ARS 42-19118
502333	18012242771	HEADQUARTERS HOOKAH	MISCELLANEOUS BUSINESS PROPERTY	2018	732.68	ARS 42-19118
502334	15012243631	INVIERNO	MISCELLANEOUS BUSINESS PROPERTY	2015	1,089.81	ARS 42-19118
502334	16012243631	INVIERNO	MISCELLANEOUS BUSINESS PROPERTY	2016	969.75	ARS 42-19118
502335	17012243696	MR BAJA FISH	MISCELLANEOUS BUSINESS PROPERTY	2017	431.11	ARS 42-19118
502336	16012245621	ALMITA MONTESSORI SCHOOL	MISCELLANEOUS BUSINESS PROPERTY	2016	199.50	ARS 42-18351 (4)
502337	17012250420	LA GARrafa ARTISIAN ICE CREAM	MISCELLANEOUS BUSINESS PROPERTY	2017	237.05	ARS 42-19118
502337	18012250420	LA GARrafa ARTISIAN ICE CREAM	MISCELLANEOUS BUSINESS PROPERTY	2018	205.71	ARS 42-19118
502338	18012250938	WABA BEAUTY SUPPLY	MISCELLANEOUS BUSINESS PROPERTY	2018	8.17	ARS 42-18351 (4)
502339	17012251123	SUPERIOR CLEANING + COIN OP	MISCELLANEOUS BUSINESS PROPERTY	2017	868.87	ARS 42-19118
502339	18012251123	SUPERIOR CLEANING + COIN OP	MISCELLANEOUS BUSINESS PROPERTY	2018	732.68	ARS 42-19118
502340	17012251410	SOLAN INDUSTRIES	MISCELLANEOUS BUSINESS PROPERTY	2017	989.54	ARS 42-19118
502340	18012251410	SOLAN INDUSTRIES	MISCELLANEOUS BUSINESS PROPERTY	2018	827.86	ARS 42-19118
502341	18012253982	JJ ELITE CUSTOMS LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	366.36	ARS 42-19118
502342	10115041P	STATE OF ARIZONA	GIBSON TRACT LOT 24 EXC E408.31' &	2004030	14,768.04	ARS 42-18351 (2)
502343	14037073B	CITY OF TUCSON	SLY CTRL PTN SE4 SW4 1.47 AC SEC 13-15-14	2018	338.88	ARS 42-18351 (2)
TOTALS:	44				\$78,846.59	



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**CERTIFICATE OF REMOVAL AND ABATEMENT
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AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502326	08012112222	ARIZONA BLIND + SUPPLY CO OF TUCSON	129.42	105.26	0.00	234.68	ARS 42-19118
502326	09012112222	ARIZONA BLIND + SUPPLY CO OF TUCSON	311.84	511.42	0.00	823.26	ARS 42-19118
502326	11012112222	ARIZONA BLIND + SUPPLY CO OF TUCSON	142.93	131.50	0.00	274.43	ARS 42-19118
502326	13012112222	ARIZONA BLIND + SUPPLY CO OF TUCSON	337.32	337.32	0.00	674.64	ARS 42-19118
502326	14012112222	ARIZONA BLIND + SUPPLY CO OF TUCSON	344.11	289.05	0.00	633.16	ARS 42-19118
502326	15012112222	ARIZONA BLIND + SUPPLY CO OF TUCSON	338.92	230.46	0.00	569.38	ARS 42-19118
502327	12012194734	DUNLAP OIL COMPANY	3,067.40	3,558.18	0.00	6,625.58	ARS 42-19118
502327	13012194734	DUNLAP OIL COMPANY	3,062.89	3,062.89	0.00	6,125.78	ARS 42-19118
502327	14012194734	DUNLAP OIL COMPANY	3,566.00	2,995.44	0.00	6,561.44	ARS 42-19118
502328	12012194743	DUNLAP OIL COMPANY	1,376.73	1,500.50	0.00	2,877.23	ARS 42-19118
502328	13012194743	DUNLAP OIL COMPANY	2,091.52	2,091.52	0.00	4,183.04	ARS 42-19118
502328	14012194743	DUNLAP OIL COMPANY	2,578.71	2,166.12	0.00	4,744.83	ARS 42-19118
502328	15012194743	DUNLAP OIL COMPANY	2,348.75	1,597.15	0.00	3,945.90	ARS 42-19118
502328	16012194743	DUNLAP OIL COMPANY	2,456.98	1,277.63	0.00	3,734.61	ARS 42-19118
502328	17012194743	DUNLAP OIL COMPANY	2,525.73	909.27	0.00	3,435.00	ARS 42-19118
502328	18012194743	DUNLAP OIL COMPANY	2,448.27	489.65	0.00	2,937.92	ARS 42-19118
502329	17012195888	SHEILA SWITZER + ASSOCIATES	167.18	53.50	0.00	220.68	ARS 42-19118
502330	14012230096	GWENNETHS SHOE REPAIR	169.57	142.44	0.00	312.01	ARS 42-18351 (1)
502330	15012230096	GWENNETHS SHOE REPAIR	165.92	112.82	0.00	278.74	ARS 42-18351 (1)
502330	16012230096	GWENNETHS SHOE REPAIR	159.39	82.88	0.00	242.27	ARS 42-18351 (1)
502330	17012230096	GWENNETHS SHOE REPAIR	163.19	58.75	0.00	221.94	ARS 42-18351 (1)
502331	15012236996	G + R AUTO RECYCLING + STORAGE	182.39	60.80	0.00	243.19	ARS 42-19118
502331	16012236996	G + R AUTO RECYCLING + STORAGE	434.15	225.75	0.00	659.90	ARS 42-19118
502331	17012236996	G + R AUTO RECYCLING + STORAGE	398.30	143.39	0.00	541.69	ARS 42-19118
502332	15012242593	UNION BANK	634.35	431.36	0.00	1,065.71	ARS 42-19118
502332	16012242593	UNION BANK	606.95	315.62	0.00	922.57	ARS 42-19118
502333	15012242771	HEADQUARTERS HOOKAH	677.74	460.87	0.00	1,138.61	ARS 42-19118
502333	16012242771	HEADQUARTERS HOOKAH	647.05	336.47	0.00	983.52	ARS 42-19118



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AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502333	17012242771	HEADQUARTERS HOOKAH	638.87	230.00	0.00	868.87	ARS 42-19118
502333	18012242771	HEADQUARTERS HOOKAH	610.57	122.11	0.00	732.68	ARS 42-19118
502334	15012243631	INVIERNO	648.70	441.11	0.00	1,089.81	ARS 42-19118
502334	16012243631	INVIERNO	637.99	331.76	0.00	969.75	ARS 42-19118
502335	17012243696	MR BAJA FISH	326.60	104.51	0.00	431.11	ARS 42-19118
502336	16012245621	ALMITA MONTESSORI SCHOOL	134.80	64.70	0.00	199.50	ARS 42-18351 (4)
502337	17012250420	LA GARRAFA ARTISIAN ICE CREAM	174.30	62.75	0.00	237.05	ARS 42-19118
502337	18012250420	LA GARRAFA ARTISIAN ICE CREAM	171.43	34.28	0.00	205.71	ARS 42-19118
502338	18012250938	WABA BEAUTY SUPPLY	7.96	0.21	0.00	8.17	ARS 42-18351 (4)
502339	17012251123	SUPERIOR CLEANING + COIN OP	638.87	230.00	0.00	868.87	ARS 42-19118
502339	18012251123	SUPERIOR CLEANING + COIN OP	610.57	122.11	0.00	732.68	ARS 42-19118
502340	17012251410	SOLAN INDUSTRIES	727.60	261.94	0.00	989.54	ARS 42-19118
502340	18012251410	SOLAN INDUSTRIES	689.88	137.98	0.00	827.86	ARS 42-19118
502341	18012253982	JJ ELITE CUSTOMS LLC	305.30	61.06	0.00	366.36	ARS 42-19118
502342	10115041P	STATE OF ARIZONA	14,563.86	194.18	10.00	14,768.04	ARS 42-18351 (2)
502343	14037073B	CITY OF TUCSON	247.41	56.07	35.40	338.88	ARS 42-18351 (2)
TOTALS:	44		\$52,668.41	\$26,132.78	\$45.40	\$78,846.59	