



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: SEPTEMBER 6, 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: *Beth Ford*

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 SEPTEMBER 6, 2022

From Date: 06/01/2022 Thru 07/31/2022

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502671	17012114954	SUPERIOR TRUCKING SERVICES	MISCELLANEOUS BUSINESS PROPERTY	2017	40.07	ARS 42-18351 (4)
502672	18011145539	BRAY ROSA	1982 SKYLINE 02760391AR+BR	2018	104.70	ARS 42-18351 (2)
502672	21011145539	BRAY ROSA	1982 SKYLINE 02760391AR+BR	2021	61.93	ARS 42-18351 (2)
502673	20012181336	VERIZON WIRELESS	MISCELLANEOUS BUSINESS PROPERTY	2020	0.00	ARS 42-19118
502674	16012198876	CORN RON MA	MISCELLANEOUS BUSINESS PROPERTY	2016	306.27	ARS 42-18351 (2)
502674	17012198876	CORN RON MA	MISCELLANEOUS BUSINESS PROPERTY	2017	276.87	ARS 42-18351 (2)
502674	18012198876	CORN RON MA	MISCELLANEOUS BUSINESS PROPERTY	2018	218.29	ARS 42-18351 (2)
502674	19012198876	CORN RON MA	MISCELLANEOUS BUSINESS PROPERTY	2019	209.95	ARS 42-18351 (2)
502675	17012201648	MESQUITE MEADOWS MOTEL	MISCELLANEOUS BUSINESS PROPERTY	2017	140.52	ARS 42-18351 (4)
502675	18012201648	MESQUITE MEADOWS MOTEL	MISCELLANEOUS BUSINESS PROPERTY	2018	122.01	ARS 42-18351 (4)
502675	19012201648	MESQUITE MEADOWS MOTEL	MISCELLANEOUS BUSINESS PROPERTY	2019	106.77	ARS 42-18351 (4)
502676	15013204542	PIMA COUNTY	MISCELLANEOUS BUSINESS PROPERTY	2015	29.92	ARS 42-18351 (2)
502676	16013204542	PIMA COUNTY	MISCELLANEOUS BUSINESS PROPERTY	2016	1,363.34	ARS 42-18351 (2)
502676	17013204542	PIMA COUNTY	MISCELLANEOUS BUSINESS PROPERTY	2017	1,239.49	ARS 42-18351 (2)
502677	16012231505	FOOTHILLS MALL PAD #7 LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	1,207.04	ARS 42-18351 (1)
502677	17012231505	FOOTHILLS MALL PAD #7 LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	1,131.30	ARS 42-18351 (1)
502677	18012231505	FOOTHILLS MALL PAD #7 LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	992.06	ARS 42-18351 (1)
502677	19012231505	FOOTHILLS MALL PAD #7 LLC	MISCELLANEOUS BUSINESS PROPERTY	2019	881.22	ARS 42-18351 (1)
502678	19012232427	SERENITY ADULT LIVING	MISCELLANEOUS BUSINESS PROPERTY	2019	466.51	ARS 42-18351 (1)
502679	17012236771	ARIZONA DESERT DREAM CATCHERS ADULT CARE HOME	MISCELLANEOUS BUSINESS PROPERTY	2017	14.57	ARS 42-19118
502679	18012236771	ARIZONA DESERT DREAM CATCHERS ADULT CARE HOME	MISCELLANEOUS BUSINESS PROPERTY	2018	12.69	ARS 42-19118
502679	19012236771	ARIZONA DESERT DREAM CATCHERS ADULT CARE HOME	MISCELLANEOUS BUSINESS PROPERTY	2019	10.23	ARS 42-19118
502680	13012239316	ARIZONA CORE NUTRITION	MISCELLANEOUS BUSINESS PROPERTY	2013	1,315.76	ARS 42-18351 (2)
502680	14012239316	ARIZONA CORE NUTRITION	MISCELLANEOUS BUSINESS PROPERTY	2014	1,365.42	ARS 42-18351 (2)
502680	15012239316	ARIZONA CORE NUTRITION	MISCELLANEOUS BUSINESS PROPERTY	2015	1,252.05	ARS 42-18351 (2)
502681	16012239489	LOS 3 HERMANOS	MISCELLANEOUS BUSINESS PROPERTY	2016	167.23	ARS 42-19118
502682	19012240624	BETTER WAY CABINETS + GRANITE LLC	MISCELLANEOUS BUSINESS PROPERTY	2019	419.87	ARS 42-18351 (2)



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AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502683	14012241186	FURNITURE DEPOT OF TUCSON	MISCELLANEOUS BUSINESS PROPERTY	2014	6,827.20	ARS 42-18351 (4)
502683	15012241186	FURNITURE DEPOT OF TUCSON	MISCELLANEOUS BUSINESS PROPERTY	2015	6,260.45	ARS 42-18351 (4)
502683	16012241186	FURNITURE DEPOT OF TUCSON	MISCELLANEOUS BUSINESS PROPERTY	2016	5,512.93	ARS 42-18351 (4)
502683	17012241186	FURNITURE DEPOT OF TUCSON	MISCELLANEOUS BUSINESS PROPERTY	2017	5,093.97	ARS 42-18351 (4)
502683	18012241186	FURNITURE DEPOT OF TUCSON	MISCELLANEOUS BUSINESS PROPERTY	2018	4,471.90	ARS 42-18351 (4)
502684	16012242549	22ND TIRE SHOP LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	1,225.08	ARS 42-19118
502684	17012242549	22ND TIRE SHOP LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	1,107.37	ARS 42-19118
502685	17012242645	MICKEYS AUTOMOTIVE SALES INC	MISCELLANEOUS BUSINESS PROPERTY	2017	255.91	ARS 42-19118
502685	18012242645	MICKEYS AUTOMOTIVE SALES INC	MISCELLANEOUS BUSINESS PROPERTY	2018	226.25	ARS 42-19118
502685	19012242645	MICKEYS AUTOMOTIVE SALES INC	MISCELLANEOUS BUSINESS PROPERTY	2019	195.49	ARS 42-19118
502686	15012242653	CHOICE WIRELESS	MISCELLANEOUS BUSINESS PROPERTY	2015	389.75	ARS 42-19118
502686	16012242653	CHOICE WIRELESS	MISCELLANEOUS BUSINESS PROPERTY	2016	342.84	ARS 42-19118
502687	20012242962	C3 CUSTOMER CONTACT CHANNELS	MISCELLANEOUS BUSINESS PROPERTY	2020	229.72	ARS 42-19118
502687	21012242962	C3 CUSTOMER CONTACT CHANNELS	MISCELLANEOUS BUSINESS PROPERTY	2021	16,147.08	ARS 42-19118
502688	19012243709	METRO PCS	MISCELLANEOUS BUSINESS PROPERTY	2019	419.87	ARS 42-19118
502688	20012243709	METRO PCS	MISCELLANEOUS BUSINESS PROPERTY	2020	359.12	ARS 42-19118
502688	21012243709	METRO PCS	MISCELLANEOUS BUSINESS PROPERTY	2021	307.54	ARS 42-19118
502689	16012244969	BENT FISH TRADING LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	328.11	ARS 42-19118
502689	17012244969	BENT FISH TRADING LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	302.12	ARS 42-19118
502690	16012245264	BEAR DOWN BARBER SHOP	MISCELLANEOUS BUSINESS PROPERTY	2016	306.27	ARS 42-19118
502690	17012245264	BEAR DOWN BARBER SHOP	MISCELLANEOUS BUSINESS PROPERTY	2017	276.87	ARS 42-19118
502690	18012245264	BEAR DOWN BARBER SHOP	MISCELLANEOUS BUSINESS PROPERTY	2018	240.15	ARS 42-19118
502690	19012245264	BEAR DOWN BARBER SHOP	MISCELLANEOUS BUSINESS PROPERTY	2019	209.95	ARS 42-19118
502691	16012245548	AMBIANCE HAIR SALON AND SPA	MISCELLANEOUS BUSINESS PROPERTY	2016	612.56	ARS 42-19118
502691	17012245548	AMBIANCE HAIR SALON AND SPA	MISCELLANEOUS BUSINESS PROPERTY	2017	553.70	ARS 42-19118
502692	20012245637	DANDY PROPERTY LLC	MISCELLANEOUS BUSINESS PROPERTY	2020	567.45	ARS 42-18351 (2)
502693	18012247393	PUERTA DE CIELO IGLESIA CHRISTIANA	MISCELLANEOUS BUSINESS PROPERTY	2018	184.10	ARS 42-19118
502693	19012247393	PUERTA DE CIELO IGLESIA CHRISTIANA	MISCELLANEOUS BUSINESS PROPERTY	2019	161.67	ARS 42-19118



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502693	20012247393	PUERTA DE CIELO IGLESIA CHRISTIANA	MISCELLANEOUS BUSINESS PROPERTY	2020	138.18	ARS 42-19118
502693	21012247393	PUERTA DE CIELO IGLESIA CHRISTIANA	MISCELLANEOUS BUSINESS PROPERTY	2021	118.42	ARS 42-19118
502694	17012247710	APEX COMPUTER SOLUTIONS	MISCELLANEOUS BUSINESS PROPERTY	2017	1,084.65	ARS 42-19118
502694	18012247710	APEX COMPUTER SOLUTIONS	MISCELLANEOUS BUSINESS PROPERTY	2018	465.00	ARS 42-19118
502694	19012247710	APEX COMPUTER SOLUTIONS	MISCELLANEOUS BUSINESS PROPERTY	2019	412.77	ARS 42-19118
502694	20012247710	APEX COMPUTER SOLUTIONS	MISCELLANEOUS BUSINESS PROPERTY	2020	739.45	ARS 42-19118
502695	17012250752	GEARE PATRICK J	MISCELLANEOUS BUSINESS PROPERTY	2017	276.87	ARS 42-19118
502695	18012250752	GEARE PATRICK J	MISCELLANEOUS BUSINESS PROPERTY	2018	240.15	ARS 42-19118
502695	19012250752	GEARE PATRICK J	MISCELLANEOUS BUSINESS PROPERTY	2019	209.95	ARS 42-19118
502696	17012251087	2BLOWN SMOKE SHOP	MISCELLANEOUS BUSINESS PROPERTY	2017	511.77	ARS 42-19118
502697	17012251404	ARIZONA PROFESSIONAL PLUMBING	MISCELLANEOUS BUSINESS PROPERTY	2017	1,026.00	ARS 42-18351 (2)
502698	17012251635	SHIFT PERFORMANCE	MISCELLANEOUS BUSINESS PROPERTY	2017	764.14	ARS 42-18351 (2)
502699	19012251768	EARTH SCHOOL WELLNESS	MISCELLANEOUS BUSINESS PROPERTY	2019	339.98	ARS 42-19118
502700	17012251788	TERRITORY MAGAZINE	MISCELLANEOUS BUSINESS PROPERTY	2017	1,107.37	ARS 42-19118
502701	19012252134	DOG CENTRAL	MISCELLANEOUS BUSINESS PROPERTY	2019	209.95	ARS 42-18351 (4)
502702	19011256304	MOORE JOHN A OR MOORE JOAN C	1994 CAVCO CAVAZLP94197OX+U	2019	192.41	ARS 42-18351 (2)
502703	20012256696	SMOKE 4 GOOD SMOKE SHOP	MISCELLANEOUS BUSINESS PROPERTY	2020	33.88	ARS 42-19118
502703	21012256696	SMOKE 4 GOOD SMOKE SHOP	MISCELLANEOUS BUSINESS PROPERTY	2021	27.97	ARS 42-19118
502704	20012256962	INTERNATIONAL BUSINESS MACHINES	MISCELLANEOUS BUSINESS PROPERTY	2020	8.81	ARS 42-18351 (1)
502705	30463754R	GREEN VALLEY FIRE DISTRICT	GREEN VALLEY DESERT HILLS NO 3 SLY PTN BLK A	2021	757.72	ARS 42-18351 (2)
TOTALS:	75				\$75,236.94	



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502671	17012114954	SUPERIOR TRUCKING SERVICES	22.94	17.13	0.00	40.07	ARS 42-18351 (4)
502672	18011145539	BRAY ROSA	68.28	36.42	0.00	104.70	ARS 42-18351 (2)
502672	21011145539	BRAY ROSA	58.79	3.14	0.00	61.93	ARS 42-18351 (2)
502673	20012181336	VERIZON WIRELESS	0.00	0.00	0.00	0.00	ARS 42-19118
502674	16012198876	CORN RON MA	161.76	144.51	0.00	306.27	ARS 42-18351 (2)
502674	17012198876	CORN RON MA	159.73	117.14	0.00	276.87	ARS 42-18351 (2)
502674	18012198876	CORN RON MA	138.74	79.55	0.00	218.29	ARS 42-18351 (2)
502674	19012198876	CORN RON MA	148.55	61.40	0.00	209.95	ARS 42-18351 (2)
502675	17012201648	MESQUITE MEADOWS MOTEL	80.45	60.07	0.00	140.52	ARS 42-18351 (4)
502675	18012201648	MESQUITE MEADOWS MOTEL	76.90	45.11	0.00	122.01	ARS 42-18351 (4)
502675	19012201648	MESQUITE MEADOWS MOTEL	74.84	31.93	0.00	106.77	ARS 42-18351 (4)
502676	15013204542	PIMA COUNTY	15.16	14.76	0.00	29.92	ARS 42-18351 (2)
502676	16013204542	PIMA COUNTY	720.07	643.27	0.00	1,363.34	ARS 42-18351 (2)
502676	17013204542	PIMA COUNTY	715.09	524.40	0.00	1,239.49	ARS 42-18351 (2)
502677	16012231505	FOOTHILLS MALL PAD #7 LLC	637.52	569.52	0.00	1,207.04	ARS 42-18351 (1)
502677	17012231505	FOOTHILLS MALL PAD #7 LLC	652.67	478.63	0.00	1,131.30	ARS 42-18351 (1)
502677	18012231505	FOOTHILLS MALL PAD #7 LLC	630.55	361.51	0.00	992.06	ARS 42-18351 (1)
502677	19012231505	FOOTHILLS MALL PAD #7 LLC	623.50	257.72	0.00	881.22	ARS 42-18351 (1)
502678	19012232427	SERENITY ADULT LIVING	330.08	136.43	0.00	466.51	ARS 42-18351 (1)
502679	17012236771	ARIZONA DESERT DREAM CATCHERS ADULT CARE HOME	8.34	6.23	0.00	14.57	ARS 42-19118
502679	18012236771	ARIZONA DESERT DREAM CATCHERS ADULT CARE HOME	8.00	4.69	0.00	12.69	ARS 42-19118
502679	19012236771	ARIZONA DESERT DREAM CATCHERS ADULT CARE HOME	7.17	3.06	0.00	10.23	ARS 42-19118
502680	13012239316	ARIZONA CORE NUTRITION	554.39	761.37	0.00	1,315.76	ARS 42-18351 (2)
502680	14012239316	ARIZONA CORE NUTRITION	616.91	748.51	0.00	1,365.42	ARS 42-18351 (2)
502680	15012239316	ARIZONA CORE NUTRITION	609.76	642.29	0.00	1,252.05	ARS 42-18351 (2)
502681	16012239489	LOS 3 HERMANOS	87.71	79.52	0.00	167.23	ARS 42-19118
502682	19012240624	BETTER WAY CABINETS + GRANITE LLC	297.08	122.79	0.00	419.87	ARS 42-18351 (2)



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502683	14012241186	FURNITURE DEPOT OF TUCSON	3,084.58	3,742.62	0.00	6,827.20	ARS 42-18351 (4)
502683	15012241186	FURNITURE DEPOT OF TUCSON	3,048.92	3,211.53	0.00	6,260.45	ARS 42-18351 (4)
502683	16012241186	FURNITURE DEPOT OF TUCSON	2,911.76	2,601.17	0.00	5,512.93	ARS 42-18351 (4)
502683	17012241186	FURNITURE DEPOT OF TUCSON	2,938.83	2,155.14	0.00	5,093.97	ARS 42-18351 (4)
502683	18012241186	FURNITURE DEPOT OF TUCSON	2,842.31	1,629.59	0.00	4,471.90	ARS 42-18351 (4)
502684	16012242549	22ND TIRE SHOP LLC	647.05	578.03	0.00	1,225.08	ARS 42-19118
502684	17012242549	22ND TIRE SHOP LLC	638.87	468.50	0.00	1,107.37	ARS 42-19118
502685	17012242645	MICKEYS AUTOMOTIVE SALES INC	147.64	108.27	0.00	255.91	ARS 42-19118
502685	18012242645	MICKEYS AUTOMOTIVE SALES INC	143.80	82.45	0.00	226.25	ARS 42-19118
502685	19012242645	MICKEYS AUTOMOTIVE SALES INC	138.32	57.17	0.00	195.49	ARS 42-19118
502686	15012242653	CHOICE WIRELESS	189.81	199.94	0.00	389.75	ARS 42-19118
502686	16012242653	CHOICE WIRELESS	181.08	161.76	0.00	342.84	ARS 42-19118
502687	20012242962	C3 CUSTOMER CONTACT CHANNELS	183.29	46.43	0.00	229.72	ARS 42-19118
502687	21012242962	C3 CUSTOMER CONTACT CHANNELS	14,768.67	1,378.41	0.00	16,147.08	ARS 42-19118
502688	19012243709	METRO PCS	297.08	122.79	0.00	419.87	ARS 42-19118
502688	20012243709	METRO PCS	286.53	72.59	0.00	359.12	ARS 42-19118
502688	21012243709	METRO PCS	281.29	26.25	0.00	307.54	ARS 42-19118
502689	16012244969	BENT FISH TRADING LLC	173.30	154.81	0.00	328.11	ARS 42-19118
502689	17012244969	BENT FISH TRADING LLC	174.30	127.82	0.00	302.12	ARS 42-19118
502690	16012245264	BEAR DOWN BARBER SHOP	161.76	144.51	0.00	306.27	ARS 42-19118
502690	17012245264	BEAR DOWN BARBER SHOP	159.73	117.14	0.00	276.87	ARS 42-19118
502690	18012245264	BEAR DOWN BARBER SHOP	152.64	87.51	0.00	240.15	ARS 42-19118
502690	19012245264	BEAR DOWN BARBER SHOP	148.55	61.40	0.00	209.95	ARS 42-19118
502691	16012245548	AMBIANCE HAIR SALON AND SPA	323.53	289.03	0.00	612.56	ARS 42-19118
502691	17012245548	AMBIANCE HAIR SALON AND SPA	319.44	234.26	0.00	553.70	ARS 42-19118
502692	20012245637	DANDY PROPERTY LLC	452.76	114.69	0.00	567.45	ARS 42-18351 (2)
502693	18012247393	PUERTA DE CIELO IGLESIA CHRISTIANA	117.01	67.09	0.00	184.10	ARS 42-19118
502693	19012247393	PUERTA DE CIELO IGLESIA CHRISTIANA	114.39	47.28	0.00	161.67	ARS 42-19118



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502693	20012247393	PUERTA DE CIELO IGLESIA CHRISTIANA	110.25	27.93	0.00	138.18	ARS 42-19118
502693	21012247393	PUERTA DE CIELO IGLESIA CHRISTIANA	108.31	10.11	0.00	118.42	ARS 42-19118
502694	17012247710	APEX COMPUTER SOLUTIONS	625.76	458.89	0.00	1,084.65	ARS 42-19118
502694	18012247710	APEX COMPUTER SOLUTIONS	303.26	161.74	0.00	465.00	ARS 42-19118
502694	19012247710	APEX COMPUTER SOLUTIONS	300.56	112.21	0.00	412.77	ARS 42-19118
502694	20012247710	APEX COMPUTER SOLUTIONS	589.99	149.46	0.00	739.45	ARS 42-19118
502695	17012250752	GEARE PATRICK J	159.73	117.14	0.00	276.87	ARS 42-19118
502695	18012250752	GEARE PATRICK J	152.64	87.51	0.00	240.15	ARS 42-19118
502695	19012250752	GEARE PATRICK J	148.55	61.40	0.00	209.95	ARS 42-19118
502696	17012251087	2BLOWN SMOKE SHOP	295.25	216.52	0.00	511.77	ARS 42-19118
502697	17012251404	ARIZONA PROFESSIONAL PLUMBING	591.92	434.08	0.00	1,026.00	ARS 42-18351 (2)
502698	17012251635	SHIFT PERFORMANCE	440.85	323.29	0.00	764.14	ARS 42-18351 (2)
502699	19012251768	EARTH SCHOOL WELLNESS	240.55	99.43	0.00	339.98	ARS 42-19118
502700	17012251788	TERRITORY MAGAZINE	638.87	468.50	0.00	1,107.37	ARS 42-19118
502701	19012252134	DOG CENTRAL	148.55	61.40	0.00	209.95	ARS 42-18351 (4)
502702	19011256304	MOORE JOHN A OR MOORE JOAN C	136.14	56.27	0.00	192.41	ARS 42-18351 (2)
502703	20012256696	SMOKE 4 GOOD SMOKE SHOP	26.75	7.13	0.00	33.88	ARS 42-19118
502703	21012256696	SMOKE 4 GOOD SMOKE SHOP	25.27	2.70	0.00	27.97	ARS 42-19118
502704	20012256962	INTERNATIONAL BUSINESS MACHINES	7.96	0.85	0.00	8.81	ARS 42-18351 (1)
502705	30463754R	GREEN VALLEY FIRE DISTRICT	710.36	47.36	0.00	757.72	ARS 42-18351 (2)
TOTALS:	75		\$48,293.74	\$26,943.20	\$0.00	\$75,236.94	