



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: 5/16/2023

**= Mandatory, information must be provided*

Click or tap the boxes to enter text. If not applicable, indicate "N/A".

***Title:**

Application for Treasurer's Deed pursuant to A.R.S. 42-18261

***Introduction/Background:**

The Board can apply for a Treasurer's Deed ("Deed") to property when a tax lien has been assigned to the State of Arizona ("State") and the lien has not been redeemed within 5 years.

***Discussion:**

The Treasurer has provided a list of 2,400 parcels for which tax liens have been assigned to the State and not redeemed within 5 years (the "Unredeemed Properties"). In order to have the Unredeemed Properties ("Properties") placed back on the tax role the first step is for the Board to request a Deed for the Properties. The Treasurer will then follow the statutory process required to issue a Deed for each property, which also includes a redemption period to cure the delinquent taxes. Pima County Real Property Services will work to identify properties for which Deeds will be issued. After a Deed is issued the property can then be sold by the County at a public auction pursuant to A.R.S. 42-18301 through 18303.

***Conclusion:**

By applying to have the Treasurer issue Deeds for the Properties the County can commence the process to return the Properties back to the tax roll.

***Recommendation:**

It is recommended that the Board of Supervisors apply for Deeds for the Properties. The list of Properties can be found on the Pima County Real Property Services website under the tab labeled "Treasurer's Deeds Sales". The web link is: pima.gov/625/Treasurers-Deed-Sales

***Fiscal Impact:**

Sales revenue to Pima County

***Board of Supervisor District:**

☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☒ All

Department: Real Property Services

Telephone: 724-6313

Contact: Aaron Mergenthal

Telephone: 724-6307

Department Director Signature: _____

Date: 4/13/2023

Deputy County Administrator Signature: _____

Date: 4/28/2023

County Administrator Signature: _____

Date: 4/28/2023