



## **BOARD OF SUPERVISORS AGENDA ITEM REPORT**

**Requested Board Meeting Date:** September 6, 2016

**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:

Bohannon

8/22/16

Deputy County Administrator Signature/Date: \_\_\_\_\_

County Administrator Signature/Date: \_\_\_\_\_