



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: April 18, 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:

Bob Ford

4/5/17

Deputy County Administrator Signature/Date: _____

County Administrator Signature/Date: _____


PIMA COUNTY TREASURER'S OFFICE

240 North Stone Avenue Tucson, AZ 85701-1199 Phone: (520) 724-8341 Fax: (520) 724-4809

Beth Ford, Treasurer

Beth Ford (PRODUCTION X64)

Wed, Apr 05 2017

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DTAX DASHBOARD	ADJUSTMENTS	MAIL PAYMENTS IMPOUND PAYMENTS	PROPERTY SEARCH DOCUMENT SEARCH	NOTES	PAYMENT SERVICES	PRINT RECEIPT PRINT ACCOUNT STATEMENT	PROPERTY SUMMARY ACCOUNT BALANCE	RECON	COUNTER PAYMENT	TAX STATEMENT	TRANSACTION HISTORY
ASSIGNEE BIDDER											



Real Property Account Balance

For 110-09-003D
As of 4/5/2017

TAX YEAR	CERT NO	INTEREST DATE	INTEREST PERCENT	AMOUNT	INTEREST	FEES	PENALTIES	TOTAL DUE
1994 - 1	1300555	2/27/2013	12.0	551.11	275.56	10.00	0.00	836.67
1995 - 1	1300555	2/27/2013	12.0	523.92	261.96	0.00	0.00	785.88
1996 - 1	1300555	2/27/2013	12.0	504.01	252.01	0.00	0.00	756.02
1997 - 1	1300555	2/27/2013	12.0	462.42	231.21	0.00	0.00	693.63
1998 - 1	1300555	2/27/2013	12.0	439.94	219.97	0.00	0.00	659.91
1999 - 1	1300555	2/27/2013	12.0	431.14	215.57	0.00	0.00	646.71
2000 - 1	1300555	2/27/2013	12.0	525.30	262.65	0.00	0.00	787.95
2001 - 1	1300555	2/27/2013	12.0	686.41	343.21	0.00	0.00	1,029.62
2002 - 1	1300555	2/27/2013	12.0	687.04	343.52	0.00	0.00	1,030.56
2003 - 1	1300555	2/27/2013	12.0	669.09	334.55	0.00	0.00	1,003.64
2004 - 1	1300555	2/27/2013	12.0	647.37	323.69	0.00	0.00	971.06
2005 - 1	1300555	2/27/2013	12.0	628.86	314.43	0.00	0.00	943.29
2006 - 1	1300555	2/27/2013	12.0	563.97	281.99	0.00	0.00	845.96
2007 - 1	1300555	2/27/2013	12.0	494.30	247.15	0.00	0.00	741.45
2008 - 1	1300555	2/27/2013	12.0	367.37	183.69	0.00	0.00	551.06
2009 - 1	1300555	2/27/2013	12.0	324.73	162.37	0.00	0.00	487.10
2010 - 1	1300555	2/27/2013	12.0	299.33	149.67	0.00	0.00	449.00
2011 - 1	1300555	2/27/2013	12.0	286.62	143.31	0.00	0.00	429.93
2012 - 1	1400762	2/25/2014	6.0	308.07	58.53	10.00	0.00	376.60
2013 - 1		11/1/2013	16.0	127.89	71.62	0.00	12.79	212.30
2013 - 2		5/1/2014	16.0	127.88	61.38	0.00	0.00	189.26
2014 - 1		11/3/2014	16.0	134.13	53.65	0.00	13.41	201.19
2014 - 2		5/1/2015	16.0	134.12	42.92	0.00	0.00	177.04
2015 - 1		11/2/2015	16.0	135.72	32.57	0.00	13.57	181.86
2015 - 2		5/2/2016	16.0	135.71	21.71	0.00	0.00	157.42
2016 - 1		11/1/2016	16.0	125.06	10.00	0.00	0.00	135.06
2016 - 2		5/1/2017	16.0	125.06	0.00	0.00	0.00	125.06
TOTALS				\$10,446.57	\$4,898.89	\$20.00	\$39.77	\$15,405.23

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DTAX DASHBOARD ASSIGNEE BIDDER	ADJUSTMENTS	MAIL PAYMENTS IMPOUND PAYMENTS	PROPERTY SEARCH DOCUMENT SEARCH	NOTES	PAYMENT SERVICES	PRINT RECEIPT PRINT ACCOUNT STATEMENT	PROPERTY SUMMARY ACCOUNT BALANCE	RECON	COUNTER PAYMENT	TAX STATEMENT	TRANSACTION HISTORY
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**Certificate Summary**

As Of Date: 4/5/2017

CERT NO	SALE SEQ NO	STATE CODE	TAX YEARS	STATUS	ISSUE DATE	ASSIGNEE	BID PERCENT	PURCHASE AMOUNT	CERT AMOUNT	OTHER CHARGES	REDEMPTION AMOUNT	REDEEM
1300555	11009003D		1994	Certificate Issued	2/27/2013	3235 - ERIC H. LAMPINSTEIN	12	9,092.93	9,092.93	+ 4,556.51	13,649.44	<input type="checkbox"/>
			1995									
			1996									
			1997									
			1998									
			1999									
			2000									
			2001									
			2002									
			2003									
			2004									
			2005									
			2006									
			2007									
			2008									
			2009									
			2010									
			2011									
1400762	11009003D		2012	Certificate Issued	2/25/2014	3797 - BRUCE HALLOWELL	6	308.07	308.07	+ 68.53	376.60	<input type="checkbox"/>
								\$9,401.00	\$9,401.00	\$4,625.04	\$14,026.04	

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Office of the Pima County Assessor
240 N. Stone Avenue
Tucson, AZ 85701

Bill Staples
Assessor

Lon Berg
Chief Deputy Assessor

To: Beth Ford
Pima County Treasurer's Office
Date: February 22, 2017
Regarding: Tax Abatement Recommendation

Tax Years: 1994 to Current
Parcel: 110-09-003D
Address: Vacant Land - Unassigned

Our office has received and reviewed information submitted by Elaine Hill (see attached documents), along with recorded documents regarding the above referenced parcel. We have determined that the Assessor's ownership information has been incorrect. The taxpayer received notification of a tax lien foreclosure for the property and has submitted a request for tax abatement due to this error.

On 12/30/2016, our office received a title report submitted by the taxpayer's attorney. According to this title report, the correct ownership of the property is Donald F. Hill and Ruth G. Hill, both deceased, per the deed recorded on August 8th, 1944 in the Pima County Recorder's office Docket 229 Page 610. Our office has researched and verified that the ownership was changed in error when processing the split of the original parcel to Akins Company Venture No 5 per Docket 6450 Pages 976-978 recorded in January 20, 1981. We have corrected our records to reflect the correct ownership of the parcel.

The Assessor's office transferred ownership in error for the parcel, which has contributed to the delinquent taxes and subsequent sales of tax liens on the property. We have updated our records to reflect the correct ownership, however, our office is unable to make any changes to the taxes.

Based on this information, we are recommending the Pima County Treasure abate the taxes and/or provide relief for the above referenced property.

Lon Berg
Chief Deputy Assessor

Beth Ford

From: Lon Berg
Sent: Wednesday, February 22, 2017 4:14 PM
To: Beth Ford
Subject: Value of Parcel 110-09-003D

Follow Up Flag: Follow up
Due By: Thursday, March 02, 2017 4:00 PM
Flag Status: Flagged

Beth,

The appraiser said a fair market value for the parcel would be \$2500.

Lon