



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: May 7, 2019

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.

APR 16 19M0456PC CLK OF PD

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

4-15-19

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 MAY 7, 2019

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
501968	16012111980	EDWIN BEBEE	MISCELLANEOUS BUSINESS PROPERTY	2016	352.92	ARS 42-19118
501968	17012111980	EDWIN BEBEE	MISCELLANEOUS BUSINESS PROPERTY	2017	307.08	ARS 42-19118
501969	15012113646	SOUTHWEST FIBERGLASS	MISCELLANEOUS BUSINESS PROPERTY	2015	5,866.50	ARS 42-19118
501970	16012167799	ANNAS LINENS	MISCELLANEOUS BUSINESS PROPERTY	2016	875.55	ARS 42-19118
501971	13011181615	DAILEY VERONICA	1976 DETROITER GF057071	2013	193.55	ARS 42-19118
501971	14011181615	DAILEY VERONICA	1976 DETROITER GF057071	2014	181.28	ARS 42-19118
501971	15011181615	DAILEY VERONICA	1976 DETROITER GF057071	2015	166.08	ARS 42-19118
501972	14012188994	CODE BLUE PLUMBING	MISCELLANEOUS BUSINESS PROPERTY	2014	573.52	ARS 42-18351 (1)
501972	15012188994	CODE BLUE PLUMBING	MISCELLANEOUS BUSINESS PROPERTY	2015	510.64	ARS 42-18351 (1)
501973	16012197649	AMERICAN APPAREL RETAIL INC	MISCELLANEOUS BUSINESS PROPERTY	2016	1,021.63	ARS 42-19118
501973	17012197649	AMERICAN APPAREL RETAIL INC	MISCELLANEOUS BUSINESS PROPERTY	2017	3,831.47	ARS 42-19118
501974	17012207965	TUCSON DELTA CHI ALUMNI BOARD	MISCELLANEOUS BUSINESS PROPERTY	2017	1,053.01	ARS 42-19118
501975	14012234026	LOVE CULTURE	MISCELLANEOUS BUSINESS PROPERTY	2014	8,167.09	ARS 42-19118
501975	15012234026	LOVE CULTURE	MISCELLANEOUS BUSINESS PROPERTY	2015	8,128.07	ARS 42-19118
501976	12012235891	DRIFTWOOD THE	MISCELLANEOUS BUSINESS PROPERTY	2012	654.19	ARS 42-19118
501976	13012235891	DRIFTWOOD THE	MISCELLANEOUS BUSINESS PROPERTY	2013	616.17	ARS 42-19118
501976	14012235891	DRIFTWOOD THE	MISCELLANEOUS BUSINESS PROPERTY	2014	573.52	ARS 42-19118
501976	15012235891	DRIFTWOOD THE	MISCELLANEOUS BUSINESS PROPERTY	2015	1,021.13	ARS 42-19118
501976	16012235891	DRIFTWOOD THE	MISCELLANEOUS BUSINESS PROPERTY	2016	871.36	ARS 42-19118
501976	17012235891	DRIFTWOOD THE	MISCELLANEOUS BUSINESS PROPERTY	2017	758.13	ARS 42-19118
501977	12012235915	SEARS ROEBUCK + CO AUTHORIZED DEALER	MISCELLANEOUS BUSINESS PROPERTY	2012	869.55	ARS 42-18351 (2)
501977	13012235915	SEARS ROEBUCK + CO AUTHORIZED DEALER	MISCELLANEOUS BUSINESS PROPERTY	2013	1,528.23	ARS 42-18351 (2)
501977	14012235915	SEARS ROEBUCK + CO AUTHORIZED DEALER	MISCELLANEOUS BUSINESS PROPERTY	2014	1,719.14	ARS 42-18351 (2)
501977	15012235915	SEARS ROEBUCK + CO AUTHORIZED DEALER	MISCELLANEOUS BUSINESS PROPERTY	2015	2,335.52	ARS 42-18351 (2)
501978	17012238665	MOTHER HUBBARDS CAFE	MISCELLANEOUS BUSINESS PROPERTY	2017	697.47	ARS 42-19118
501979	13012239150	CAN CO RECYCLING	MISCELLANEOUS BUSINESS PROPERTY	2013	29.92	ARS 42-19118
501979	14012239150	CAN CO RECYCLING	MISCELLANEOUS BUSINESS PROPERTY	2014	30.06	ARS 42-19118
501979	15012239150	CAN CO RECYCLING	MISCELLANEOUS BUSINESS PROPERTY	2015	26.77	ARS 42-19118



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AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
501980	14012240528	AMERICAN SENIOR BENEFITS	MISCELLANEOUS BUSINESS PROPERTY	2014	573.52	ARS 42-18351 (1)
501980	15012240528	AMERICAN SENIOR BENEFITS	MISCELLANEOUS BUSINESS PROPERTY	2015	510.64	ARS 42-18351 (1)
501980	16012240528	AMERICAN SENIOR BENEFITS	MISCELLANEOUS BUSINESS PROPERTY	2016	435.69	ARS 42-18351 (1)
501980	17012240528	AMERICAN SENIOR BENEFITS	MISCELLANEOUS BUSINESS PROPERTY	2017	379.07	ARS 42-18351 (1)
501981	15012242830	TUCSON AUTO ELECTRIC + BODY	MISCELLANEOUS BUSINESS PROPERTY	2015	497.01	ARS 42-19118
501981	16012242830	TUCSON AUTO ELECTRIC + BODY	MISCELLANEOUS BUSINESS PROPERTY	2016	871.36	ARS 42-19118
501982	17012243143	KENTUCKY FRIED CHICKEN	MISCELLANEOUS BUSINESS PROPERTY	2017	1,582.10	ARS 42-19118
501983	15012243317	ARMENTA + ACUNA ASSOCIATES LLC	MISCELLANEOUS BUSINESS PROPERTY	2015	1,021.13	ARS 42-19118
501983	16012243317	ARMENTA + ACUNA ASSOCIATES LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	871.36	ARS 42-19118
501983	17012243317	ARMENTA + ACUNA ASSOCIATES LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	758.13	ARS 42-19118
501984	16012247258	ALEJANDRAS DRESSES + MORE	MISCELLANEOUS BUSINESS PROPERTY	2016	217.83	ARS 42-19118
501985	16012247536	ORTIZ FURNITURE + KITCHEN	MISCELLANEOUS BUSINESS PROPERTY	2016	653.52	ARS 42-19118
501985	17012247536	ORTIZ FURNITURE + KITCHEN	MISCELLANEOUS BUSINESS PROPERTY	2017	568.62	ARS 42-19118
501986	16012247558	SAHUARO STONE AND TILE	MISCELLANEOUS BUSINESS PROPERTY	2016	435.69	ARS 42-19118
501986	17012247558	SAHUARO STONE AND TILE	MISCELLANEOUS BUSINESS PROPERTY	2017	379.07	ARS 42-19118
501987	16012247731	RAINY ARIZONA	MISCELLANEOUS BUSINESS PROPERTY	2016	196.06	ARS 42-19118
501987	17012247731	RAINY ARIZONA	MISCELLANEOUS BUSINESS PROPERTY	2017	174.39	ARS 42-19118
501988	17012250796	GREEK EATZ	MISCELLANEOUS BUSINESS PROPERTY	2017	758.13	ARS 42-19118
501989	17012251760	ABYAZ SKIN STUDIO	MISCELLANEOUS BUSINESS PROPERTY	2017	299.70	ARS 42-19118
TOTALS:	47				\$54,142.57	



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AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
501968	16012111980	EDWIN BEBEE	262.07	90.85	0.00	352.92	ARS 42-19118
501968	17012111980	EDWIN BEBEE	258.77	48.31	0.00	307.08	ARS 42-19118
501969	15012113646	SOUTHWEST FIBERGLASS	3,893.69	1,972.81	0.00	5,866.50	ARS 42-19118
501970	16012167799	ANNAS LINENS	650.16	225.39	0.00	875.55	ARS 42-19118
501971	13011181615	DAILEY VERONICA	104.04	86.00	3.51	193.55	ARS 42-19118
501971	14011181615	DAILEY VERONICA	106.66	71.11	3.51	181.28	ARS 42-19118
501971	15011181615	DAILEY VERONICA	107.90	54.67	93.71	166.08	ARS 42-19118
501972	14012188994	CODE BLUE PLUMBING	344.11	229.41	0.00	573.52	ARS 42-18351 (1)
501972	15012188994	CODE BLUE PLUMBING	338.92	171.72	0.00	510.64	ARS 42-18351 (1)
501973	16012197649	AMERICAN APPAREL RETAIL INC	842.00	179.63	0.00	1,021.63	ARS 42-19118
501973	17012197649	AMERICAN APPAREL RETAIL INC	3,228.76	602.71	0.00	3,831.47	ARS 42-19118
501974	17012207965	TUCSON DELTA CHI ALUMNI BOARD	887.37	165.64	0.00	1,053.01	ARS 42-19118
501975	14012234026	LOVE CULTURE	4,900.25	3,266.84	0.00	8,167.09	ARS 42-19118
501975	15012234026	LOVE CULTURE	5,394.74	2,733.33	0.00	8,128.07	ARS 42-19118
501976	12012235891	DRIFTWOOD THE	329.29	324.90	0.00	654.19	ARS 42-19118
501976	13012235891	DRIFTWOOD THE	337.32	278.85	0.00	616.17	ARS 42-19118
501976	14012235891	DRIFTWOOD THE	344.11	229.41	0.00	573.52	ARS 42-19118
501976	15012235891	DRIFTWOOD THE	677.74	343.39	0.00	1,021.13	ARS 42-19118
501976	16012235891	DRIFTWOOD THE	647.05	224.31	0.00	871.36	ARS 42-19118
501976	17012235891	DRIFTWOOD THE	638.87	119.26	0.00	758.13	ARS 42-19118
501977	12012235915	SEARS ROEBUCK + CO AUTHORIZED DEALER	437.69	431.86	0.00	869.55	ARS 42-18351 (2)
501977	13012235915	SEARS ROEBUCK + CO AUTHORIZED DEALER	836.62	691.61	0.00	1,528.23	ARS 42-18351 (2)
501977	14012235915	SEARS ROEBUCK + CO AUTHORIZED DEALER	1,031.48	687.66	0.00	1,719.14	ARS 42-18351 (2)
501977	15012235915	SEARS ROEBUCK + CO AUTHORIZED DEALER	1,550.13	785.39	0.00	2,335.52	ARS 42-18351 (2)
501978	17012238665	MOTHER HUBBARDS CAFE	587.76	109.71	0.00	697.47	ARS 42-19118
501979	13012239150	CAN CO RECYCLING	16.26	13.66	0.00	29.92	ARS 42-19118
501979	14012239150	CAN CO RECYCLING	17.89	12.17	0.00	30.06	ARS 42-19118
501979	15012239150	CAN CO RECYCLING	17.61	9.16	0.00	26.77	ARS 42-19118

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501980	14012240528	AMERICAN SENIOR BENEFITS	344.11	229.41	0.00	573.52	ARS 42-18351 (1)
501980	15012240528	AMERICAN SENIOR BENEFITS	338.92	171.72	0.00	510.64	ARS 42-18351 (1)
501980	16012240528	AMERICAN SENIOR BENEFITS	323.53	112.16	0.00	435.69	ARS 42-18351 (1)
501980	17012240528	AMERICAN SENIOR BENEFITS	319.44	59.63	0.00	379.07	ARS 42-18351 (1)
501981	15012242830	TUCSON AUTO ELECTRIC + BODY	338.87	158.14	0.00	497.01	ARS 42-19118
501981	16012242830	TUCSON AUTO ELECTRIC + BODY	647.05	224.31	0.00	871.36	ARS 42-19118
501982	17012243143	KENTUCKY FRIED CHICKEN	1,333.23	248.87	0.00	1,582.10	ARS 42-19118
501983	15012243317	ARMENTA + ACUNA ASSOCIATES LLC	677.74	343.39	0.00	1,021.13	ARS 42-19118
501983	16012243317	ARMENTA + ACUNA ASSOCIATES LLC	647.05	224.31	0.00	871.36	ARS 42-19118
501983	17012243317	ARMENTA + ACUNA ASSOCIATES LLC	638.87	119.26	0.00	758.13	ARS 42-19118
501984	16012247258	ALEJANDRAS DRESSES + MORE	161.76	56.07	0.00	217.83	ARS 42-19118
501985	16012247536	ORTIZ FURNITURE + KITCHEN	485.29	168.23	0.00	653.52	ARS 42-19118
501985	17012247536	ORTIZ FURNITURE + KITCHEN	479.17	89.45	0.00	568.62	ARS 42-19118
501986	16012247558	SAHUARO STONE AND TILE	323.53	112.16	0.00	435.69	ARS 42-19118
501986	17012247558	SAHUARO STONE AND TILE	319.44	59.63	0.00	379.07	ARS 42-19118
501987	16012247731	RAINY ARIZONA	145.59	50.47	0.00	196.06	ARS 42-19118
501987	17012247731	RAINY ARIZONA	146.95	27.44	0.00	174.39	ARS 42-19118
501988	17012250796	GREEK EATZ	638.87	119.26	0.00	758.13	ARS 42-19118
501989	17012251760	ABYAZ SKIN STUDIO	252.56	47.14	0.00	299.70	ARS 42-19118
TOTALS:	47		\$37,351.23	\$16,780.81	\$100.73	\$54,142.57	