



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: June 18, 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.

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:  6/4/19

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 JUNE 18, 2019

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502030	12011152117	SOTO VERNEDICTA	1962 MARLETTE G2350508	2012	21.83	ARS 42-19118
502030	13011152117	SOTO VERNEDICTA	1962 MARLETTE G2350508	2013	20.62	ARS 42-19118
502030	14011152117	SOTO VERNEDICTA	1962 MARLETTE G2350508	2014	17.96	ARS 42-19118
502030	15011152117	SOTO VERNEDICTA	1962 MARLETTE G2350508	2015	16.63	ARS 42-19118
502030	16011152117	SOTO VERNEDICTA	1962 MARLETTE G2350508	2016	14.84	ARS 42-19118
502030	17011152117	SOTO VERNEDICTA	1962 MARLETTE G2350508	2017	12.85	ARS 42-19118
502030	18011152117	SOTO VERNEDICTA	1962 MARLETTE G2350508	2018	11.16	ARS 42-19118
502031	11012176435	AUTUMN HOUSE	MISCELLANEOUS BUSINESS PROPERTY	2011	345.89	ARS 42-19118
502031	12012176435	AUTUMN HOUSE	MISCELLANEOUS BUSINESS PROPERTY	2012	333.57	ARS 42-19118
502031	13012176435	AUTUMN HOUSE	MISCELLANEOUS BUSINESS PROPERTY	2013	322.92	ARS 42-19118
502031	14012176435	AUTUMN HOUSE	MISCELLANEOUS BUSINESS PROPERTY	2014	309.08	ARS 42-19118
502031	15012176435	AUTUMN HOUSE	MISCELLANEOUS BUSINESS PROPERTY	2015	283.32	ARS 42-19118
502031	16012176435	AUTUMN HOUSE	MISCELLANEOUS BUSINESS PROPERTY	2016	249.25	ARS 42-19118
502031	17012176435	AUTUMN HOUSE	MISCELLANEOUS BUSINESS PROPERTY	2017	217.72	ARS 42-19118
502031	18012176435	AUTUMN HOUSE	MISCELLANEOUS BUSINESS PROPERTY	2018	180.92	ARS 42-19118
502032	14012183426	IGHANI SHAHLA	MISCELLANEOUS BUSINESS PROPERTY	2014	922.95	ARS 42-18351 (2)
502033	15012206391	HERDER EATON HOMES LLC	MISCELLANEOUS BUSINESS PROPERTY	2015	1,067.06	ARS 42-19118
502033	16012206391	HERDER EATON HOMES LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	1,506.66	ARS 42-19118
502033	17012206391	HERDER EATON HOMES LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	1,189.00	ARS 42-19118
502033	18012206391	HERDER EATON HOMES LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	1,103.56	ARS 42-19118
502034	13012238129	D + J SMOKE SHOP	MISCELLANEOUS BUSINESS PROPERTY	2013	315.00	ARS 42-19118
502034	14012238129	D + J SMOKE SHOP	MISCELLANEOUS BUSINESS PROPERTY	2014	293.66	ARS 42-19118
502035	13012238486	BOOST MOBILE	MISCELLANEOUS BUSINESS PROPERTY	2013	944.64	ARS 42-19118
502035	14012238486	BOOST MOBILE	MISCELLANEOUS BUSINESS PROPERTY	2014	880.90	ARS 42-19118
502035	15012238486	BOOST MOBILE	MISCELLANEOUS BUSINESS PROPERTY	2015	786.36	ARS 42-19118
502035	16012238486	BOOST MOBILE	MISCELLANEOUS BUSINESS PROPERTY	2016	672.94	ARS 42-19118
502035	17012238486	BOOST MOBILE	MISCELLANEOUS BUSINESS PROPERTY	2017	587.78	ARS 42-19118
502035	18012238486	BOOST MOBILE	MISCELLANEOUS BUSINESS PROPERTY	2018	444.04	ARS 42-19118



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AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502036	15012239977	SCIENTIFIC IMAGE CENTER MANAGEMENT	MISCELLANEOUS BUSINESS PROPERTY	2015	374.23	ARS 42-19118
502036	16012239977	SCIENTIFIC IMAGE CENTER MANAGEMENT	MISCELLANEOUS BUSINESS PROPERTY	2016	352.10	ARS 42-19118
502036	17012239977	SCIENTIFIC IMAGE CENTER MANAGEMENT	MISCELLANEOUS BUSINESS PROPERTY	2017	320.20	ARS 42-19118
502036	18012239977	SCIENTIFIC IMAGE CENTER MANAGEMENT	MISCELLANEOUS BUSINESS PROPERTY	2018	243.23	ARS 42-19118
502037	15012243171	US FRIES	MISCELLANEOUS BUSINESS PROPERTY	2015	1,048.23	ARS 42-19118
502037	16012243171	US FRIES	MISCELLANEOUS BUSINESS PROPERTY	2016	897.24	ARS 42-19118
502037	17012243171	US FRIES	MISCELLANEOUS BUSINESS PROPERTY	2017	783.68	ARS 42-19118
502038	15012243480	MAKER HOUSE	MISCELLANEOUS BUSINESS PROPERTY	2015	1,048.23	ARS 42-19118
502038	16012243480	MAKER HOUSE	MISCELLANEOUS BUSINESS PROPERTY	2016	897.24	ARS 42-19118
502039	15012243622	ROCKING J OFFROAD LLC	MISCELLANEOUS BUSINESS PROPERTY	2015	1,505.10	ARS 42-19118
502039	16012243622	ROCKING J OFFROAD LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	1,327.04	ARS 42-19118
502039	17012243622	ROCKING J OFFROAD LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	1,163.32	ARS 42-19118
502039	18012243622	ROCKING J OFFROAD LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	997.91	ARS 42-19118
502040	17012250927	POLOS TAQUERIA	MISCELLANEOUS BUSINESS PROPERTY	2017	720.99	ARS 42-19118
502040	18012250927	POLOS TAQUERIA	MISCELLANEOUS BUSINESS PROPERTY	2018	606.35	ARS 42-19118
502041	10826024B	BINGHAMPTON CEMETERY ASSN	SE4 SE4 EXC E30' & EXC PTN W24.91' N629.40'	Multiple	217,113.40	ARS 42-18351 (2)
TOTALS:		44			\$242,471.60	



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AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502030	12011152117	SOTO VERNEDICTA	10.70	11.13	0.00	21.83	ARS 42-19118
502030	13011152117	SOTO VERNEDICTA	10.97	9.65	0.00	20.62	ARS 42-19118
502030	14011152117	SOTO VERNEDICTA	10.44	7.52	0.00	17.96	ARS 42-19118
502030	15011152117	SOTO VERNEDICTA	10.66	5.97	0.00	16.63	ARS 42-19118
502030	16011152117	SOTO VERNEDICTA	10.60	4.24	0.00	14.84	ARS 42-19118
502030	17011152117	SOTO VERNEDICTA	10.36	2.49	0.00	12.85	ARS 42-19118
502030	18011152117	SOTO VERNEDICTA	10.33	0.83	0.00	11.16	ARS 42-19118
502031	11012176435	AUTUMN HOUSE	158.18	187.71	0.00	345.89	ARS 42-19118
502031	12012176435	AUTUMN HOUSE	164.59	168.98	0.00	333.57	ARS 42-19118
502031	13012176435	AUTUMN HOUSE	172.99	149.93	0.00	322.92	ARS 42-19118
502031	14012176435	AUTUMN HOUSE	181.10	127.98	0.00	309.08	ARS 42-19118
502031	15012176435	AUTUMN HOUSE	183.18	100.14	0.00	283.32	ARS 42-19118
502031	16012176435	AUTUMN HOUSE	179.75	69.50	0.00	249.25	ARS 42-19118
502031	17012176435	AUTUMN HOUSE	177.49	40.23	0.00	217.72	ARS 42-19118
502031	18012176435	AUTUMN HOUSE	169.61	11.31	0.00	180.92	ARS 42-19118
502032	14012183426	IGHANI SHAHLA	540.79	382.16	0.00	922.95	ARS 42-18351 (2)
502033	15012206391	HERDER EATON HOMES LLC	689.91	377.15	0.00	1,067.06	ARS 42-19118
502033	16012206391	HERDER EATON HOMES LLC	1,086.53	420.13	0.00	1,506.66	ARS 42-19118
502033	17012206391	HERDER EATON HOMES LLC	969.29	219.71	0.00	1,189.00	ARS 42-19118
502033	18012206391	HERDER EATON HOMES LLC	1,034.59	68.97	0.00	1,103.56	ARS 42-19118
502034	13012238129	D + J SMOKE SHOP	168.75	146.25	0.00	315.00	ARS 42-19118
502034	14012238129	D + J SMOKE SHOP	172.07	121.59	0.00	293.66	ARS 42-19118
502035	13012238486	BOOST MOBILE	506.06	438.58	0.00	944.64	ARS 42-19118
502035	14012238486	BOOST MOBILE	516.15	364.75	0.00	880.90	ARS 42-19118
502035	15012238486	BOOST MOBILE	508.42	277.94	0.00	786.36	ARS 42-19118
502035	16012238486	BOOST MOBILE	485.29	187.65	0.00	672.94	ARS 42-19118
502035	17012238486	BOOST MOBILE	479.17	108.61	0.00	587.78	ARS 42-19118
502035	18012238486	BOOST MOBILE	416.29	27.75	0.00	444.04	ARS 42-19118



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502036	15012239977	SCIENTIFIC IMAGE CENTER MANAGEMENT	241.96	132.27	0.00	374.23	ARS 42-19118
502036	16012239977	SCIENTIFIC IMAGE CENTER MANAGEMENT	253.92	98.18	0.00	352.10	ARS 42-19118
502036	17012239977	SCIENTIFIC IMAGE CENTER MANAGEMENT	261.03	59.17	0.00	320.20	ARS 42-19118
502036	18012239977	SCIENTIFIC IMAGE CENTER MANAGEMENT	228.03	15.20	0.00	243.23	ARS 42-19118
502037	15012243171	US FRIES	677.74	370.49	0.00	1,048.23	ARS 42-19118
502037	16012243171	US FRIES	647.05	250.19	0.00	897.24	ARS 42-19118
502037	17012243171	US FRIES	638.87	144.81	0.00	783.68	ARS 42-19118
502038	15012243480	MAKER HOUSE	677.74	370.49	0.00	1,048.23	ARS 42-19118
502038	16012243480	MAKER HOUSE	647.05	250.19	0.00	897.24	ARS 42-19118
502039	15012243622	ROCKING J OFFROAD LLC	973.13	531.97	0.00	1,505.10	ARS 42-19118
502039	16012243622	ROCKING J OFFROAD LLC	957.00	370.04	0.00	1,327.04	ARS 42-19118
502039	17012243622	ROCKING J OFFROAD LLC	948.36	214.96	0.00	1,163.32	ARS 42-19118
502039	18012243622	ROCKING J OFFROAD LLC	935.54	62.37	0.00	997.91	ARS 42-19118
502040	17012250927	POLOS TAQUERIA	587.76	133.23	0.00	720.99	ARS 42-19118
502040	18012250927	POLOS TAQUERIA	568.45	37.90	0.00	606.35	ARS 42-19118
502041	10826024B	BINGHAMPTON CEMETERY ASSN	122,655.08	58,405.19	796.77	217,113.40	ARS 42-18351 (2)
TOTALS:	44		\$140,932.97	\$65,485.50	\$796.77	\$242,471.60	