



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: September 3, 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: _____

Patricia Humbert
Chief Deputy Treasurer 13. 2019

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 AUGUST 6, 2019

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502042	18012093853	PULMONARY ASSOCIATES OF	MISCELLANEOUS BUSINESS PROPERTY	2018	10.85	ARS 42-18351 (4)
502043	18012174116	ALVERNON APARTMENTS LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	0.00	ARS 42-18351 (4)
502044	16012183313	ARIZONA VISION ASSOCIATES	MISCELLANEOUS BUSINESS PROPERTY	2016	366.67	ARS 42-19118
502045	18012185737	LESCO OPTICAL	MISCELLANEOUS BUSINESS PROPERTY	2018	5.74	ARS 42-19118
502046	18012198904	CASA DE TUCSON LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	10.85	ARS 42-18351 (4)
502047	18012202828	AT+T MOBILITY LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	5.42	ARS 42-18351 (4)
502048	18012210508	TMM FAMILY SERVICES INC	MISCELLANEOUS BUSINESS PROPERTY	2018	8.11	ARS 42-18351 (4)
502049	18012213826	HEAVENLY FEET	MISCELLANEOUS BUSINESS PROPERTY	2018	11.76	ARS 42-18351 (4)
502050	18012230290	CURLEY SCHOOL ARTISAN LOFTS	MISCELLANEOUS BUSINESS PROPERTY	2018	8.69	ARS 42-18351 (4)
502051	11011231582	RILLITO RIVER ESTATES	2010 CLAYTON BUC002795AZA+B	2011	1,513.18	ARS 42-18351 (2)
502051	12011231582	RILLITO RIVER ESTATES	2010 CLAYTON BUC002795AZA+B	2012	1,317.60	ARS 42-18351 (2)
502051	13011231582	RILLITO RIVER ESTATES	2010 CLAYTON BUC002795AZA+B	2013	1,127.74	ARS 42-18351 (2)
502051	14011231582	RILLITO RIVER ESTATES	2010 CLAYTON BUC002795AZA+B	2014	1,152.59	ARS 42-18351 (2)
502052	11011232785	HART NORMA J	2011 CLAYTON BUC003105AZA+B	2011	857.76	ARS 42-18351 (2)
502053	18012235665	SINOLOA MEXICAN RESTAURANT	MISCELLANEOUS BUSINESS PROPERTY	2018	6.18	ARS 42-18351 (4)
502054	18012238336	EL HERRADERO CARNICERIA	MISCELLANEOUS BUSINESS PROPERTY	2018	6.18	ARS 42-18351 (4)
502055	13012239107	ODYSSEY LUXE	MISCELLANEOUS BUSINESS PROPERTY	2013	209.69	ARS 42-19118
502055	14012239107	ODYSSEY LUXE	MISCELLANEOUS BUSINESS PROPERTY	2014	438.62	ARS 42-19118
502056	18012243181	PET CLUB	MISCELLANEOUS BUSINESS PROPERTY	2018	7.22	ARS 42-18351 (4)
502057	16012244575	VAPOR KITCHEN LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	452.94	ARS 42-19118
502057	17012244575	VAPOR KITCHEN LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	396.10	ARS 42-19118
502057	18012244575	VAPOR KITCHEN LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	329.73	ARS 42-19118
502058	16012247027	SPORK PRESS	MISCELLANEOUS BUSINESS PROPERTY	2016	905.87	ARS 42-19118
502058	17012247027	SPORK PRESS	MISCELLANEOUS BUSINESS PROPERTY	2017	792.20	ARS 42-19118
502058	18012247027	SPORK PRESS	MISCELLANEOUS BUSINESS PROPERTY	2018	659.41	ARS 42-19118
502059	16012247317	PANCHO VILLA CUISINE + CANTINA	MISCELLANEOUS BUSINESS PROPERTY	2016	905.87	ARS 42-19118
502060	18012248512	AT+T MOBILITY LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	6.52	ARS 42-18351 (4)
502061	18012248546	AT+T MOBILITY LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	6.42	ARS 42-18351 (4)



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AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502062	17012250422	LOUDHOUSE	587.76	141.07	0.00	728.83	ARS 42-19118
502062	18012250422	LOUDHOUSE	568.45	45.48	0.00	613.93	ARS 42-19118
502063	17012250790	BOOST MOBILE	63.88	16.18	0.00	80.06	ARS 42-19118
502064	17012251508	NETWORK HARDWARE SUPPLY DISTRIBUTION	479.17	115.01	0.00	594.18	ARS 42-19118
502064	18012251508	NETWORK HARDWARE SUPPLY DISTRIBUTION	457.91	36.64	0.00	494.55	ARS 42-19118
502065	18012251795	FLICKOS VIDEO SERVICES	5.32	0.21	0.00	5.53	ARS 42-18351 (4)
502066	18012251911	ADAM D TECHNOLOGY	6.11	0.24	0.00	6.35	ARS 42-18351 (4)
502067	18012251923	SAULS AUTO SALES	5.09	0.20	0.00	5.29	ARS 42-18351 (4)
502068	17012252202	THIS THAT + MORE	29.42	7.45	0.00	36.87	ARS 42-19118
502068	18012252202	THIS THAT + MORE	28.44	2.65	0.00	31.09	ARS 42-19118
502069	18012256110	SAGUARO AUTOMOTIVE	0.00	0.00	0.00	0.00	ARS 42-18351 (1)
502070	208300070	PIMA COUNTY	334.95	84.85	40.98	460.78	ARS 42-19118
502071	20830008C	PIMA COUNTY	279.41	70.79	34.16	384.36	ARS 42-19118
502072	303800450	TITLE SECURITY AGENCY LLC TR201731-S	15.83	1.48	0.00	17.31	ARS 42-18351 (2)
502073	303800460	TITLE SECURITY AGENCY LLC TR201731-S	15.83	1.48	0.00	17.31	ARS 42-18351 (2)
502074	303800470	TITLE SECURITY AGENCY LLC TR201731-S	15.83	1.48	0.00	17.31	ARS 42-18351 (2)
TOTALS:	44		\$10,108.48	\$4,830.04	\$75.14	\$15,013.66	



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AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502042	18012093853	PULMONARY ASSOCIATES OF	10.71	0.14	0.00	10.85	ARS 42-18351 (4)
502043	18012174116	ALVERNON APARTMENTS LLC	0.00	0.00	0.00	0.00	ARS 42-18351 (4)
502044	16012183313	ARIZONA VISION ASSOCIATES	269.61	97.06	0.00	366.67	ARS 42-19118
502045	18012185737	LESCO OPTICAL	5.59	0.15	0.00	5.74	ARS 42-19118
502046	18012198904	CASA DE TUCSON LLC	10.43	0.42	0.00	10.85	ARS 42-18351 (4)
502047	18012202828	AT+T MOBILITY LLC	5.28	0.14	0.00	5.42	ARS 42-18351 (4)
502048	18012210508	TMM FAMILY SERVICES INC	7.80	0.31	0.00	8.11	ARS 42-18351 (4)
502049	18012213826	HEAVENLY FEET	11.31	0.45	0.00	11.76	ARS 42-18351 (4)
502050	18012230290	CURLEY SCHOOL ARTISAN LOFTS	8.36	0.33	0.00	8.69	ARS 42-18351 (4)
502051	11011231582	RILLITO RIVER ESTATES	687.81	825.37	0.00	1,513.18	ARS 42-18351 (2)
502051	12011231582	RILLITO RIVER ESTATES	645.88	671.72	0.00	1,317.60	ARS 42-18351 (2)
502051	13011231582	RILLITO RIVER ESTATES	599.86	527.88	0.00	1,127.74	ARS 42-18351 (2)
502051	14011231582	RILLITO RIVER ESTATES	670.11	482.48	0.00	1,152.59	ARS 42-18351 (2)
502052	11011232785	HART NORMA J	389.89	467.87	0.00	857.76	ARS 42-18351 (2)
502053	18012235665	SINOLOA MEXICAN RESTAURANT	6.02	0.16	0.00	6.18	ARS 42-18351 (4)
502054	18012238336	EL HERRADERO CARNICERIA	6.10	0.08	0.00	6.18	ARS 42-18351 (4)
502055	13012239107	ODYSSEY LUXE	113.96	95.73	0.00	209.69	ARS 42-19118
502055	14012239107	ODYSSEY LUXE	255.01	183.61	0.00	438.62	ARS 42-19118
502056	18012243181	PET CLUB	6.94	0.28	0.00	7.22	ARS 42-18351 (4)
502057	16012244575	VAPOR KITCHEN LLC	323.53	129.41	0.00	452.94	ARS 42-19118
502057	17012244575	VAPOR KITCHEN LLC	319.44	76.66	0.00	396.10	ARS 42-19118
502057	18012244575	VAPOR KITCHEN LLC	305.30	24.43	0.00	329.73	ARS 42-19118
502058	16012247027	SPORK PRESS	647.05	258.82	0.00	905.87	ARS 42-19118
502058	17012247027	SPORK PRESS	638.87	153.33	0.00	792.20	ARS 42-19118
502058	18012247027	SPORK PRESS	610.57	48.84	0.00	659.41	ARS 42-19118
502059	16012247317	PANCHO VILLA CUISINE + CANTINA	647.05	258.82	0.00	905.87	ARS 42-19118
502060	18012248512	AT+T MOBILITY LLC	6.35	0.17	0.00	6.52	ARS 42-18351 (4)
502061	18012248546	AT+T MOBILITY LLC	6.25	0.17	0.00	6.42	ARS 42-18351 (4)



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502062	18012250422	LOUDHOUSE	MISCELLANEOUS BUSINESS PROPERTY	2018	613.93	ARS 42-19118
502063	17012250790	BOOST MOBILE	MISCELLANEOUS BUSINESS PROPERTY	2017	80.06	ARS 42-19118
502064	17012251508	NETWORK HARDWARE SUPPLY DISTRIBUTION	MISCELLANEOUS BUSINESS PROPERTY	2017	594.18	ARS 42-19118
502064	18012251508	NETWORK HARDWARE SUPPLY DISTRIBUTION	MISCELLANEOUS BUSINESS PROPERTY	2018	494.55	ARS 42-19118
502065	18012251795	FLICKOS VIDEO SERVICES	MISCELLANEOUS BUSINESS PROPERTY	2018	5.53	ARS 42-18351 (4)
502066	18012251911	ADAM D TECHNOLOGY	MISCELLANEOUS BUSINESS PROPERTY	2018	6.35	ARS 42-18351 (4)
502067	18012251923	SAULS AUTO SALES	MISCELLANEOUS BUSINESS PROPERTY	2018	5.29	ARS 42-18351 (4)
502068	17012252202	THIS THAT + MORE	MISCELLANEOUS BUSINESS PROPERTY	2017	36.87	ARS 42-19118
502068	18012252202	THIS THAT + MORE	MISCELLANEOUS BUSINESS PROPERTY	2018	31.09	ARS 42-19118
502069	18012256110	SAGUARO AUTOMOTIVE	MISCELLANEOUS BUSINESS PROPERTY	2018	0.00	ARS 42-18351 (1)
502070	208300070	PIMA COUNTY	AVRA VALLEY NO 3 PARCEL 2 R/S 3735/719	2017	460.78	ARS 42-19118
502071	20830008C	PIMA COUNTY	AVRA VALLEY NO 3 PARCEL 1 R/S 3735/719	2017	384.36	ARS 42-19118
502072	303800450	TITLE SECURITY AGENCY LLC TR201731-S	RANCHO SAHUARITA REGIONS 6-9 BLOCK 83	2018	17.31	ARS 42-18351 (2)
502073	303800460	TITLE SECURITY AGENCY LLC TR201731-S	RANCHO SAHUARITA REGIONS 6-9 BLOCK 84	2018	17.31	ARS 42-18351 (2)
502074	303800470	TITLE SECURITY AGENCY LLC TR201731-S	RANCHO SAHUARITA REGIONS 6-9 BLOCK 85	2018	17.31	ARS 42-18351 (2)
TOTALS:		44			\$15,013.66	