



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: OCTOBER 1, 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:



9/18/19

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 OCTOBER 1, 2019

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502134	18012029166	FIREHOUSE PICTURES	MISCELLANEOUS BUSINESS PROPERTY	2018	297.57	ARS 42-18351 (2)
502135	12011126388	BANK OF AMERICA NA	1996 OAKWOOD H0C015F00415A+B*	2012	1,059.02	ARS 42-18351 (2)
502135	13011126388	BANK OF AMERICA NA	1996 OAKWOOD H0C015F00415A+B*	2013	994.42	ARS 42-18351 (2)
502135	14011126388	BANK OF AMERICA NA	1996 OAKWOOD H0C015F00415A+B*	2014	83.17	ARS 42-18351 (2)
502135	15011126388	BANK OF AMERICA NA	1996 OAKWOOD H0C015F00415A+B*	2015	929.69	ARS 42-18351 (2)
502135	16011126388	BANK OF AMERICA NA	1996 OAKWOOD H0C015F00415A+B*	2016	763.74	ARS 42-18351 (2)
502135	17011126388	BANK OF AMERICA NA	1996 OAKWOOD H0C015F00415A+B*	2017	676.23	ARS 42-18351 (2)
502135	18011126388	BANK OF AMERICA NA	1996 OAKWOOD H0C015F00415A+B*	2018	584.81	ARS 42-18351 (2)
502136	09011127170	BASHAM DAVID	1964 DETRO DK11404	2009	106.60	ARS 42-19118
502136	10011127170	BASHAM DAVID	1964 DETRO DK11404	2010	100.46	ARS 42-19118
502136	11011127170	BASHAM DAVID	1964 DETRO DK11404	2011	101.47	ARS 42-19118
502137	12011142879	SMALL EULESS D	1982 MONTEGO CAV810550	2012	298.86	ARS 42-18351 (4)
502137	13011142879	SMALL EULESS D	1982 MONTEGO CAV810550	2013	289.84	ARS 42-18351 (4)
502137	14011142879	SMALL EULESS D	1982 MONTEGO CAV810550	2014	269.18	ARS 42-18351 (4)
502137	15011142879	SMALL EULESS D	1982 MONTEGO CAV810550	2015	241.00	ARS 42-18351 (4)
502137	16011142879	SMALL EULESS D	1982 MONTEGO CAV810550	2016	207.88	ARS 42-18351 (4)
502137	17011142879	SMALL EULESS D	1982 MONTEGO CAV810550	2017	191.42	ARS 42-18351 (4)
502137	18011142879	SMALL EULESS D	1982 MONTEGO CAV810550	2018	158.93	ARS 42-18351 (4)
502138	11011157352	MEADE ROBERT N OR CRISTELA	1978 REDMAN AZ252426+27	2011	363.43	ARS 42-19118
502138	12011157352	MEADE ROBERT N OR CRISTELA	1978 REDMAN AZ252426+27	2012	290.78	ARS 42-19118
502138	13011157352	MEADE ROBERT N OR CRISTELA	1978 REDMAN AZ252426+27	2013	279.50	ARS 42-19118
502138	14011157352	MEADE ROBERT N OR CRISTELA	1978 REDMAN AZ252426+27	2014	258.46	ARS 42-19118
502138	15011157352	MEADE ROBERT N OR CRISTELA	1978 REDMAN AZ252426+27	2015	238.16	ARS 42-19118
502138	16011157352	MEADE ROBERT N OR CRISTELA	1978 REDMAN AZ252426+27	2016	213.92	ARS 42-19118
502138	17011157352	MEADE ROBERT N OR CRISTELA	1978 REDMAN AZ252426+27	2017	189.73	ARS 42-19118
502138	18011157352	MEADE ROBERT N OR CRISTELA	1978 REDMAN AZ252426+27	2018	160.48	ARS 42-19118
502139	14011157844	RUBALCABA ERNESTO F	1982 CHAMPION 8346	2014	311.39	ARS 42-18351 (4)
502139	15011157844	RUBALCABA ERNESTO F	1982 CHAMPION 8346	2015	281.49	ARS 42-18351 (4)



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AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502139	16011157844	RUBALCABA ERNESTO F	1982 CHAMPION 8346	2016	248.34	ARS 42-18351 (4)
502139	17011157844	RUBALCABA ERNESTO F	1982 CHAMPION 8346	2017	220.20	ARS 42-18351 (4)
502139	18011157844	RUBALCABA ERNESTO F	1982 CHAMPION 8346	2018	182.71	ARS 42-18351 (4)
502140	17012230093	CIGAR WAREHOUSE	MISCELLANEOUS BUSINESS PROPERTY	2017	206.70	ARS 42-19118
502140	18012230093	CIGAR WAREHOUSE	MISCELLANEOUS BUSINESS PROPERTY	2018	158.58	ARS 42-19118
502141	12012235421	FISHERS RV REPAIR	MISCELLANEOUS BUSINESS PROPERTY	2012	1,154.36	ARS 42-19118
502141	13012235421	FISHERS RV REPAIR	MISCELLANEOUS BUSINESS PROPERTY	2013	1,286.20	ARS 42-19118
502141	14012235421	FISHERS RV REPAIR	MISCELLANEOUS BUSINESS PROPERTY	2014	2,404.04	ARS 42-19118
502142	12011236524	CATALINA CREDIT CORPORATION	2008 LAUREL CREEK LCHAZ001162A+B	2012	1,758.40	ARS 42-19118
502142	13011236524	CATALINA CREDIT CORPORATION	2008 LAUREL CREEK LCHAZ001162A+B	2013	1,489.94	ARS 42-19118
502142	14011236524	CATALINA CREDIT CORPORATION	2008 LAUREL CREEK LCHAZ001162A+B	2014	1,463.99	ARS 42-19118
502142	15011236524	CATALINA CREDIT CORPORATION	2008 LAUREL CREEK LCHAZ001162A+B	2015	1,059.67	ARS 42-19118
502142	16011236524	CATALINA CREDIT CORPORATION	2008 LAUREL CREEK LCHAZ001162A+B	2016	1,026.85	ARS 42-19118
502142	17011236524	CATALINA CREDIT CORPORATION	2008 LAUREL CREEK LCHAZ001162A+B	2017	920.81	ARS 42-19118
502142	18011236524	CATALINA CREDIT CORPORATION	2008 LAUREL CREEK LCHAZ001162A+B	2018	772.11	ARS 42-19118
502143	14012240587	GABRIELLES SUNSET INC	MISCELLANEOUS BUSINESS PROPERTY	2014	287.54	ARS 42-19118
502143	15012240587	GABRIELLES SUNSET INC	MISCELLANEOUS BUSINESS PROPERTY	2015	290.65	ARS 42-19118
502143	16012240587	GABRIELLES SUNSET INC	MISCELLANEOUS BUSINESS PROPERTY	2016	256.44	ARS 42-19118
502144	17012241038	UNITED GOSPEL FELLOWSHIP CHRISTIAN CENTER	MISCELLANEOUS BUSINESS PROPERTY	2017	505.77	ARS 42-18351 (2)
502144	18012241038	UNITED GOSPEL FELLOWSHIP CHRISTIAN CENTER	MISCELLANEOUS BUSINESS PROPERTY	2018	422.28	ARS 42-18351 (2)
502145	14012241044	FALU ACADEMY	MISCELLANEOUS BUSINESS PROPERTY	2014	273.18	ARS 42-19118
502145	15012241044	FALU ACADEMY	MISCELLANEOUS BUSINESS PROPERTY	2015	268.98	ARS 42-19118
502145	16012241044	FALU ACADEMY	MISCELLANEOUS BUSINESS PROPERTY	2016	230.77	ARS 42-19118
502145	17012241044	FALU ACADEMY	MISCELLANEOUS BUSINESS PROPERTY	2017	202.32	ARS 42-19118
502146	14012241045	FALU PARTY CONCEPTS	MISCELLANEOUS BUSINESS PROPERTY	2014	273.18	ARS 42-19118
502146	15012241045	FALU PARTY CONCEPTS	MISCELLANEOUS BUSINESS PROPERTY	2015	268.98	ARS 42-19118
502146	16012241045	FALU PARTY CONCEPTS	MISCELLANEOUS BUSINESS PROPERTY	2016	230.77	ARS 42-19118
502146	17012241045	FALU PARTY CONCEPTS	MISCELLANEOUS BUSINESS PROPERTY	2017	202.32	ARS 42-19118



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502147	18012242646	WUILOS DULCERIA	MISCELLANEOUS BUSINESS PROPERTY	2018	5.80	ARS 42-18351 (4)
502148	15012242738	FORMULA ACCIDENT REPAIR CENTER	MISCELLANEOUS BUSINESS PROPERTY	2015	1,054.44	ARS 42-19118
502148	16012242738	FORMULA ACCIDENT REPAIR CENTER	MISCELLANEOUS BUSINESS PROPERTY	2016	918.97	ARS 42-19118
502148	17012242738	FORMULA ACCIDENT REPAIR CENTER	MISCELLANEOUS BUSINESS PROPERTY	2017	826.36	ARS 42-19118
502148	18012242738	FORMULA ACCIDENT REPAIR CENTER	MISCELLANEOUS BUSINESS PROPERTY	2018	702.38	ARS 42-19118
502149	15012243270	ALEXANDERS TIRE + AUTO	MISCELLANEOUS BUSINESS PROPERTY	2015	483.84	ARS 42-19118
502150	17012244714	XPANDED UNIVERSE	MISCELLANEOUS BUSINESS PROPERTY	2017	202.32	ARS 42-19118
502150	18012244714	XPANDED UNIVERSE	MISCELLANEOUS BUSINESS PROPERTY	2018	168.92	ARS 42-19118
502151	16012244825	LEMONHEADS HOTRODS + RESTORATION	MISCELLANEOUS BUSINESS PROPERTY	2016	8.97	ARS 42-19118
502151	17012244825	LEMONHEADS HOTRODS + RESTORATION	MISCELLANEOUS BUSINESS PROPERTY	2017	404.62	ARS 42-19118
502151	18012244825	LEMONHEADS HOTRODS + RESTORATION	MISCELLANEOUS BUSINESS PROPERTY	2018	337.87	ARS 42-19118
502152	18012246900	RAISING CANES	MISCELLANEOUS BUSINESS PROPERTY	2018	2,973.16	ARS 42-18351 (1)
502153	17012250441	SOUTHWEST DANCE ACADEMY	MISCELLANEOUS BUSINESS PROPERTY	2017	883.03	ARS 42-18351 (2)
502154	17012250525	WILLIS METAL CRAFTS	MISCELLANEOUS BUSINESS PROPERTY	2017	737.29	ARS 42-19118
502154	18012250525	WILLIS METAL CRAFTS	MISCELLANEOUS BUSINESS PROPERTY	2018	610.75	ARS 42-19118
502155	17012251319	BODY TEMPLE GROUP PERSONAL TRAINING	MISCELLANEOUS BUSINESS PROPERTY	2017	294.61	ARS 42-19118
502155	18012251319	BODY TEMPLE GROUP PERSONAL TRAINING	MISCELLANEOUS BUSINESS PROPERTY	2018	390.44	ARS 42-19118
502156	17012251504	WRESTLING FACTORY	MISCELLANEOUS BUSINESS PROPERTY	2017	606.94	ARS 42-19118
502156	18012251504	WRESTLING FACTORY	MISCELLANEOUS BUSINESS PROPERTY	2018	506.75	ARS 42-19118
502157	18012251870	TRAN HUNG N	MISCELLANEOUS BUSINESS PROPERTY	2018	2,421.27	ARS 42-19118
502158	17012252023	U WASH LAUNDRY	MISCELLANEOUS BUSINESS PROPERTY	2017	1,213.91	ARS 42-19118
502158	18012252023	U WASH LAUNDRY	MISCELLANEOUS BUSINESS PROPERTY	2018	1,013.61	ARS 42-19118
502159	17012253791	GENERAL WIRELESS OPERATIONS INC	MISCELLANEOUS BUSINESS PROPERTY	2017	78.48	ARS 42-19118
502160	18012253921	CROSSFIT CANYON STATE	MISCELLANEOUS BUSINESS PROPERTY	2018	924.36	ARS 42-19118
502161	18012253990	KATY'S CACHE	MISCELLANEOUS BUSINESS PROPERTY	2018	28.93	ARS 42-19118
TOTALS:	81				\$45,805.73	



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502134	18012029166	FIREHOUSE PICTURES	268.89	28.68	0.00	297.57	ARS 42-18351 (2)
502135	12011126388	BANK OF AMERICA NA	512.43	546.59	0.00	1,059.02	ARS 42-18351 (2)
502135	13011126388	BANK OF AMERICA NA	521.55	472.87	0.00	994.42	ARS 42-18351 (2)
502135	14011126388	BANK OF AMERICA NA	48.73	34.44	0.00	83.17	ARS 42-18351 (2)
502135	15011126388	BANK OF AMERICA NA	585.94	343.75	0.00	929.69	ARS 42-18351 (2)
502135	16011126388	BANK OF AMERICA NA	535.33	228.41	0.00	763.74	ARS 42-18351 (2)
502135	17011126388	BANK OF AMERICA NA	533.87	142.36	0.00	676.23	ARS 42-18351 (2)
502135	18011126388	BANK OF AMERICA NA	528.45	56.36	0.00	584.81	ARS 42-18351 (2)
502136	09011127170	BASHAM DAVID	41.64	64.96	0.00	106.60	ARS 42-19118
502136	10011127170	BASHAM DAVID	41.86	58.60	0.00	100.46	ARS 42-19118
502136	11011127170	BASHAM DAVID	45.30	56.17	0.00	101.47	ARS 42-19118
502137	12011142879	SMALL EULESS D	144.61	154.25	0.00	298.86	ARS 42-18351 (4)
502137	13011142879	SMALL EULESS D	152.01	137.83	0.00	289.84	ARS 42-18351 (4)
502137	14011142879	SMALL EULESS D	154.11	115.07	0.00	269.18	ARS 42-18351 (4)
502137	15011142879	SMALL EULESS D	151.89	89.11	0.00	241.00	ARS 42-18351 (4)
502137	16011142879	SMALL EULESS D	145.71	62.17	0.00	207.88	ARS 42-18351 (4)
502137	17011142879	SMALL EULESS D	151.12	40.30	0.00	191.42	ARS 42-18351 (4)
502137	18011142879	SMALL EULESS D	143.61	15.32	0.00	158.93	ARS 42-18351 (4)
502138	11011157352	MEADE ROBERT N OR CRISTELA	163.22	200.21	0.00	363.43	ARS 42-19118
502138	12011157352	MEADE ROBERT N OR CRISTELA	140.70	150.08	0.00	290.78	ARS 42-19118
502138	13011157352	MEADE ROBERT N OR CRISTELA	146.59	132.91	0.00	279.50	ARS 42-19118
502138	14011157352	MEADE ROBERT N OR CRISTELA	147.97	110.49	0.00	258.46	ARS 42-19118
502138	15011157352	MEADE ROBERT N OR CRISTELA	150.10	88.06	0.00	238.16	ARS 42-19118
502138	16011157352	MEADE ROBERT N OR CRISTELA	149.94	63.98	0.00	213.92	ARS 42-19118
502138	17011157352	MEADE ROBERT N OR CRISTELA	149.78	39.95	0.00	189.73	ARS 42-19118
502138	18011157352	MEADE ROBERT N OR CRISTELA	145.02	15.46	0.00	160.48	ARS 42-19118
502139	14011157844	RUBALCABA ERNESTO F	178.28	133.11	0.00	311.39	ARS 42-18351 (4)
502139	15011157844	RUBALCABA ERNESTO F	177.41	104.08	0.00	281.49	ARS 42-18351 (4)

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AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502139	16011157844	RUBALCABA ERNESTO F	174.07	74.27	0.00	248.34	ARS 42-18351 (4)
502139	17011157844	RUBALCABA ERNESTO F	173.84	46.36	0.00	220.20	ARS 42-18351 (4)
502139	18011157844	RUBALCABA ERNESTO F	165.10	17.61	0.00	182.71	ARS 42-18351 (4)
502140	17012230093	CIGAR WAREHOUSE	163.19	43.51	0.00	206.70	ARS 42-19118
502140	18012230093	CIGAR WAREHOUSE	143.29	15.29	0.00	158.58	ARS 42-19118
502141	12012235421	FISHERS RV REPAIR	558.56	595.80	0.00	1,154.36	ARS 42-19118
502141	13012235421	FISHERS RV REPAIR	674.58	611.62	0.00	1,286.20	ARS 42-19118
502141	14012235421	FISHERS RV REPAIR	1,376.36	1,027.68	0.00	2,404.04	ARS 42-19118
502142	12011236524	CATALINA CREDIT CORPORATION	850.84	907.56	0.00	1,758.40	ARS 42-19118
502142	13011236524	CATALINA CREDIT CORPORATION	781.44	708.50	0.00	1,489.94	ARS 42-19118
502142	14011236524	CATALINA CREDIT CORPORATION	838.16	625.83	0.00	1,463.99	ARS 42-19118
502142	15011236524	CATALINA CREDIT CORPORATION	667.86	391.81	0.00	1,059.67	ARS 42-19118
502142	16011236524	CATALINA CREDIT CORPORATION	719.76	307.09	0.00	1,026.85	ARS 42-19118
502142	17011236524	CATALINA CREDIT CORPORATION	726.95	193.86	0.00	920.81	ARS 42-19118
502142	18011236524	CATALINA CREDIT CORPORATION	697.69	74.42	0.00	772.11	ARS 42-19118
502143	14012240587	GABRIELLES SUNSET INC	164.62	122.92	0.00	287.54	ARS 42-19118
502143	15012240587	GABRIELLES SUNSET INC	183.18	107.47	0.00	290.65	ARS 42-19118
502143	16012240587	GABRIELLES SUNSET INC	179.75	76.69	0.00	256.44	ARS 42-19118
502144	17012241038	UNITED GOSPEL FELLOWSHIP CHRISTIAN CENTER	399.29	106.48	0.00	505.77	ARS 42-18351 (2)
502144	18012241038	UNITED GOSPEL FELLOWSHIP CHRISTIAN CENTER	381.58	40.70	0.00	422.28	ARS 42-18351 (2)
502145	14012241044	FALU ACADEMY	156.40	116.78	0.00	273.18	ARS 42-19118
502145	15012241044	FALU ACADEMY	169.52	99.46	0.00	268.98	ARS 42-19118
502145	16012241044	FALU ACADEMY	161.76	69.01	0.00	230.77	ARS 42-19118
502145	17012241044	FALU ACADEMY	159.73	42.59	0.00	202.32	ARS 42-19118
502146	14012241045	FALU PARTY CONCEPTS	156.40	116.78	0.00	273.18	ARS 42-19118
502146	15012241045	FALU PARTY CONCEPTS	169.52	99.46	0.00	268.98	ARS 42-19118
502146	16012241045	FALU PARTY CONCEPTS	161.76	69.01	0.00	230.77	ARS 42-19118
502146	17012241045	FALU PARTY CONCEPTS	159.73	42.59	0.00	202.32	ARS 42-19118



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502147	18012242646	WUILOS DULCERIA	5.65	0.15	0.00	5.80	ARS 42-18351 (4)
502148	15012242738	FORMULA ACCIDENT REPAIR CENTER	664.56	389.88	0.00	1,054.44	ARS 42-19118
502148	16012242738	FORMULA ACCIDENT REPAIR CENTER	644.14	274.83	0.00	918.97	ARS 42-19118
502148	17012242738	FORMULA ACCIDENT REPAIR CENTER	652.39	173.97	0.00	826.36	ARS 42-19118
502148	18012242738	FORMULA ACCIDENT REPAIR CENTER	634.68	67.70	0.00	702.38	ARS 42-19118
502149	15012243270	ALEXANDERS TIRE + AUTO	304.94	178.90	0.00	483.84	ARS 42-19118
502150	17012244714	XPANDED UNIVERSE	159.73	42.59	0.00	202.32	ARS 42-19118
502150	18012244714	XPANDED UNIVERSE	152.64	16.28	0.00	168.92	ARS 42-19118
502151	16012244825	LEMONHEADS HOTRODS + RESTORATION	6.47	2.50	0.00	8.97	ARS 42-19118
502151	17012244825	LEMONHEADS HOTRODS + RESTORATION	319.44	85.18	0.00	404.62	ARS 42-19118
502151	18012244825	LEMONHEADS HOTRODS + RESTORATION	305.30	32.57	0.00	337.87	ARS 42-19118
502152	18012246900	RAISING CANES	2,686.59	286.57	0.00	2,973.16	ARS 42-18351 (1)
502153	17012250441	SOUTHWEST DANCE ACADEMY	697.13	185.90	0.00	883.03	ARS 42-18351 (2)
502154	17012250525	WILLIS METAL CRAFTS	582.07	155.22	0.00	737.29	ARS 42-19118
502154	18012250525	WILLIS METAL CRAFTS	551.88	58.87	0.00	610.75	ARS 42-19118
502155	17012251319	BODY TEMPLE GROUP PERSONAL TRAINING	249.42	45.19	0.00	294.61	ARS 42-19118
502155	18012251319	BODY TEMPLE GROUP PERSONAL TRAINING	352.81	37.63	0.00	390.44	ARS 42-19118
502156	17012251504	WRESTLING FACTORY	479.17	127.77	0.00	606.94	ARS 42-19118
502156	18012251504	WRESTLING FACTORY	457.91	48.84	0.00	506.75	ARS 42-19118
502157	18012251870	TRAN HUNG N	2,187.89	233.38	0.00	2,421.27	ARS 42-19118
502158	17012252023	U WASH LAUNDRY	958.35	255.56	0.00	1,213.91	ARS 42-19118
502158	18012252023	U WASH LAUNDRY	915.91	97.70	0.00	1,013.61	ARS 42-19118
502159	17012253791	GENERAL WIRELESS OPERATIONS INC	61.31	17.17	0.00	78.48	ARS 42-19118
502160	18012253921	CROSSFIT CANYON STATE	835.27	89.09	0.00	924.36	ARS 42-19118
502161	18012253990	KATY'S CACHE	25.83	3.10	0.00	28.93	ARS 42-19118
TOTALS:	81		\$32,462.47	\$13,343.26	\$0.00	\$45,805.73	