



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: FEBRUARY 4, 2020

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 Dated: 1/22/20

Department Director Signature/Date: Beth Ford

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 FEBRUARY 4, 2020

AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502261	16012113009	APS ENERGY SERVICES INC	45.88	22.63	0.00	68.51	ARS 42-19118
502261	17012113009	APS ENERGY SERVICES INC	45.48	15.16	0.00	60.64	ARS 42-19118
502262	14012188528	ERP INVESTMENTS INC	115.36	92.29	0.00	207.65	ARS 42-19118
502263	17012191349	STARING WITHOUT CARING	159.73	51.11	0.00	210.84	ARS 42-19118
502264	17012213438	HACIENDA HEALTH CARE	266.19	85.19	0.00	351.38	ARS 42-19118
502264	18012213438	HACIENDA HEALTH CARE	254.42	40.71	0.00	295.13	ARS 42-19118
502265	17012233000	MILAS HAIR SALON	159.73	51.11	0.00	210.84	ARS 42-19118
502266	12012234888	ALCHEMISTA	164.59	184.34	0.00	348.93	ARS 42-19118
502266	13012234888	ALCHEMISTA	168.75	162.00	0.00	330.75	ARS 42-19118
502266	14012234888	ALCHEMISTA	172.07	137.65	0.00	309.72	ARS 42-19118
502266	15012234888	ALCHEMISTA	169.52	108.50	0.00	278.02	ARS 42-19118
502267	16012236055	MAUI TOBACCO SHOP	64.70	31.92	0.00	96.62	ARS 42-19118
502268	16012236418	IMA TRANSPORTATION LLC	161.76	77.65	0.00	239.41	ARS 42-19118
502268	17012236418	IMA TRANSPORTATION LLC	159.73	51.11	0.00	210.84	ARS 42-19118
502268	18012236418	IMA TRANSPORTATION LLC	152.64	24.42	0.00	177.06	ARS 42-19118
502269	14012238764	ARIZONA ENDOCRINOLOGY + INTEGRATIVE MEDICINE PLLC	956.08	764.86	0.00	1,720.94	ARS 42-19118
502269	15012238764	ARIZONA ENDOCRINOLOGY + INTEGRATIVE MEDICINE PLLC	936.33	599.26	0.00	1,535.59	ARS 42-19118
502269	16012238764	ARIZONA ENDOCRINOLOGY + INTEGRATIVE MEDICINE PLLC	903.33	433.60	0.00	1,336.93	ARS 42-19118
502269	17012238764	ARIZONA ENDOCRINOLOGY + INTEGRATIVE MEDICINE PLLC	936.07	299.54	0.00	1,235.61	ARS 42-19118
502269	18012238764	ARIZONA ENDOCRINOLOGY + INTEGRATIVE MEDICINE PLLC	909.87	145.58	0.00	1,055.45	ARS 42-19118
502270	15012239645	MILAGROS TORTILLAS	56.42	27.83	0.00	84.25	ARS 42-19118
502270	16012239645	MILAGROS TORTILLAS	296.90	142.51	0.00	439.41	ARS 42-19118
502270	17012239645	MILAGROS TORTILLAS	295.96	94.70	0.00	390.66	ARS 42-19118
502270	18012239645	MILAGROS TORTILLAS	280.93	44.95	0.00	325.88	ARS 42-19118
502271	18012240438	SBA MONARCH TOWERS III LLC	239.75	38.36	0.00	278.11	ARS 42-18351 (1)
502272	18012240439	SBA MONARCH TOWERS III LLC	274.17	43.87	0.00	318.04	ARS 42-18351 (1)
502273	16012242091	ALLSTATE	173.30	83.19	0.00	256.49	ARS 42-19118



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502273	17012242091	ALLSTATE	174.30	55.77	0.00	230.07	ARS 42-19118
502274	18012249770	MAC ACQUISITIONS LLC	874.35	139.90	0.00	1,014.25	ARS 42-19118
502275	17012250814	TWO SUNS HYDROPONICS + ORGANICS	1,045.73	334.63	0.00	1,380.36	ARS 42-19118
502276	17012250849	PARIDES	798.60	255.55	0.00	1,054.15	ARS 42-19118
502276	18012250849	PARIDES	763.23	122.11	0.00	885.34	ARS 42-19118
502277	17012250980	AXIS MOTORS	319.44	102.22	0.00	421.66	ARS 42-19118
502277	18012250980	AXIS MOTORS	305.30	48.85	0.00	354.15	ARS 42-19118
502278	17012251272	TEMPUS FUGIT WOODWORKS	159.73	51.11	0.00	210.84	ARS 42-19118
502278	18012251272	TEMPUS FUGIT WOODWORKS	152.64	24.42	0.00	177.06	ARS 42-19118
502279	17012251414	SANOVIK LLC	638.87	204.44	0.00	843.31	ARS 42-19118
502279	18012251414	SANOVIK LLC	610.57	97.69	0.00	708.26	ARS 42-19118
TOTALS:	38		\$14,362.42	\$5,290.73	\$0.00	\$19,653.15	



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AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502261	16012113009	APS ENERGY SERVICES INC	MISCELLANEOUS BUSINESS PROPERTY	2016	68.51	ARS 42-19118
502261	17012113009	APS ENERGY SERVICES INC	MISCELLANEOUS BUSINESS PROPERTY	2017	60.64	ARS 42-19118
502262	14012188528	ERP INVESTMENTS INC	MISCELLANEOUS BUSINESS PROPERTY	2014	207.65	ARS 42-19118
502263	17012191349	STARING WITHOUT CARING	MISCELLANEOUS BUSINESS PROPERTY	2017	210.84	ARS 42-19118
502264	17012213438	HACIENDA HEALTH CARE	MISCELLANEOUS BUSINESS PROPERTY	2017	351.38	ARS 42-19118
502264	18012213438	HACIENDA HEALTH CARE	MISCELLANEOUS BUSINESS PROPERTY	2018	295.13	ARS 42-19118
502265	17012233000	MILAS HAIR SALON	MISCELLANEOUS BUSINESS PROPERTY	2017	210.84	ARS 42-19118
502266	12012234888	ALCHEMISTA	MISCELLANEOUS BUSINESS PROPERTY	2012	348.93	ARS 42-19118
502266	13012234888	ALCHEMISTA	MISCELLANEOUS BUSINESS PROPERTY	2013	330.75	ARS 42-19118
502266	14012234888	ALCHEMISTA	MISCELLANEOUS BUSINESS PROPERTY	2014	309.72	ARS 42-19118
502266	15012234888	ALCHEMISTA	MISCELLANEOUS BUSINESS PROPERTY	2015	278.02	ARS 42-19118
502267	16012236055	MAUI TOBACCO SHOP	MISCELLANEOUS BUSINESS PROPERTY	2016	96.62	ARS 42-19118
502268	16012236418	IMA TRANSPORTATION LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	239.41	ARS 42-19118
502268	17012236418	IMA TRANSPORTATION LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	210.84	ARS 42-19118
502268	18012236418	IMA TRANSPORTATION LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	177.06	ARS 42-19118
502269	14012238764	ARIZONA ENDOCRINOLOGY + INTEGRATIVE MEDICINE PLLC	MISCELLANEOUS BUSINESS PROPERTY	2014	1,720.94	ARS 42-19118
502269	15012238764	ARIZONA ENDOCRINOLOGY + INTEGRATIVE MEDICINE PLLC	MISCELLANEOUS BUSINESS PROPERTY	2015	1,535.59	ARS 42-19118
502269	16012238764	ARIZONA ENDOCRINOLOGY + INTEGRATIVE MEDICINE PLLC	MISCELLANEOUS BUSINESS PROPERTY	2016	1,336.93	ARS 42-19118
502269	17012238764	ARIZONA ENDOCRINOLOGY + INTEGRATIVE MEDICINE PLLC	MISCELLANEOUS BUSINESS PROPERTY	2017	1,235.61	ARS 42-19118
502269	18012238764	ARIZONA ENDOCRINOLOGY + INTEGRATIVE MEDICINE PLLC	MISCELLANEOUS BUSINESS PROPERTY	2018	1,055.45	ARS 42-19118
502270	15012239645	MILAGROS TORTILLAS	MISCELLANEOUS BUSINESS PROPERTY	2015	84.25	ARS 42-19118
502270	16012239645	MILAGROS TORTILLAS	MISCELLANEOUS BUSINESS PROPERTY	2016	439.41	ARS 42-19118
502270	17012239645	MILAGROS TORTILLAS	MISCELLANEOUS BUSINESS PROPERTY	2017	390.66	ARS 42-19118
502270	18012239645	MILAGROS TORTILLAS	MISCELLANEOUS BUSINESS PROPERTY	2018	325.88	ARS 42-19118
502271	18012240438	SBA MONARCH TOWERS III LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	278.11	ARS 42-18351 (1)
502272	18012240439	SBA MONARCH TOWERS III LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	318.04	ARS 42-18351 (1)
502273	16012242091	ALLSTATE	MISCELLANEOUS BUSINESS PROPERTY	2016	256.49	ARS 42-19118



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502273	17012242091	ALLSTATE	MISCELLANEOUS BUSINESS PROPERTY	2017	230.07	ARS 42-19118
502274	18012249770	MAC ACQUISITIONS LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	1,014.25	ARS 42-19118
502275	17012250814	TWO SUNS HYDROPONICS + ORGANICS	MISCELLANEOUS BUSINESS PROPERTY	2017	1,380.36	ARS 42-19118
502276	17012250849	PARIDES	MISCELLANEOUS BUSINESS PROPERTY	2017	1,054.15	ARS 42-19118
502276	18012250849	PARIDES	MISCELLANEOUS BUSINESS PROPERTY	2018	885.34	ARS 42-19118
502277	17012250980	AXIS MOTORS	MISCELLANEOUS BUSINESS PROPERTY	2017	421.66	ARS 42-19118
502277	18012250980	AXIS MOTORS	MISCELLANEOUS BUSINESS PROPERTY	2018	354.15	ARS 42-19118
502278	17012251272	TEMPUS FUGIT WOODWORKS	MISCELLANEOUS BUSINESS PROPERTY	2017	210.84	ARS 42-19118
502278	18012251272	TEMPUS FUGIT WOODWORKS	MISCELLANEOUS BUSINESS PROPERTY	2018	177.06	ARS 42-19118
502279	17012251414	SANOVIK LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	843.31	ARS 42-19118
502279	18012251414	SANOVIK LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	708.26	ARS 42-19118
TOTALS:		38			\$19,653.15	