



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: February 18, 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

Department Director Signature/Date:

Beth Gonda 2/4/2020

Deputy County Administrator Signature/Date: _____

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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 18, 2020**

AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502280	14012193549	POSTNET	516.15	419.80	0.00	935.95	ARS 42-18351 (1)
502281	10012230427	EL BURRITO PATIO RESTAURANT	590.83	858.67	0.00	1,449.50	ARS 42-19118
502282	13012240420	ALCHEMISTA	308.25	300.04	0.00	608.29	ARS 42-19118
502282	14012240420	ALCHEMISTA	339.14	275.83	0.00	614.97	ARS 42-19118
502282	15012240420	ALCHEMISTA	331.76	216.75	0.00	548.51	ARS 42-19118
502282	16012240420	ALCHEMISTA	318.77	157.26	0.00	476.03	ARS 42-19118
502282	17012240420	ALCHEMISTA	326.32	108.77	0.00	435.09	ARS 42-19118
502283	17012240810	LA GRAN BOTA	319.44	106.48	0.00	425.92	ARS 42-19118
502284	14012241240	TAN TASTIC	2,346.09	1,908.15	0.00	4,254.24	ARS 42-19118
502284	15012241240	TAN TASTIC	2,541.67	1,660.56	0.00	4,202.23	ARS 42-19118
502284	16012241240	TAN TASTIC	2,426.49	1,197.07	0.00	3,623.56	ARS 42-19118
502285	17012243144	MAMA LOUISAS ON HOUGHTON	137.70	45.90	0.00	183.60	ARS 42-19118
502285	18012243144	MAMA LOUISAS ON HOUGHTON	117.82	20.42	0.00	138.24	ARS 42-19118
502286	16012246804	FIERCE SHEARS SALON	404.43	199.52	0.00	603.95	ARS 42-19118
502286	17012246804	FIERCE SHEARS SALON	399.29	133.10	0.00	532.39	ARS 42-19118
502286	18012246804	FIERCE SHEARS SALON	457.91	79.37	0.00	537.28	ARS 42-19118
502287	16012247411	GEMA RASPADOS + DELIGHTS	31.89	16.16	0.00	48.05	ARS 42-19118
502287	17012247411	GEMA RASPADOS + DELIGHTS	32.68	11.33	0.00	44.01	ARS 42-19118
502287	18012247411	GEMA RASPADOS + DELIGHTS	31.54	5.89	0.00	37.43	ARS 42-19118
502288	16012247776	LSJ ACCOUNTING	161.76	79.81	0.00	241.57	ARS 42-19118
502288	17012247776	LSJ ACCOUNTING	159.73	53.25	0.00	212.98	ARS 42-19118
502288	18012247776	LSJ ACCOUNTING	152.64	26.46	0.00	179.10	ARS 42-19118
502289	17012250369	EDIBLE BAJA ARIZONA	159.73	53.25	0.00	212.98	ARS 42-19118
502289	18012250369	EDIBLE BAJA ARIZONA	152.64	26.46	0.00	179.10	ARS 42-19118
502290	17012251007	NUTRITION SPOT	319.44	106.48	0.00	425.92	ARS 42-19118
502291	18012251274	SELECT ORTHODME SOLUTIONS INC	0.00	0.00	0.00	0.00	ARS 42-19118
502292	17012251335	NIEVES Y RASPADOS YAMI	148.00	49.34	0.00	197.34	ARS 42-19118
502292	18012251335	NIEVES Y RASPADOS YAMI	140.46	24.34	0.00	164.80	ARS 42-19118



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AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502293	18012255341	MOREWOOD + YAGER	1,370.74	237.59	0.00	1,608.33	ARS 42-19118
TOTALS:	29		\$14,743.31	\$8,378.05	\$0.00	\$23,121.36	

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AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502280	14012193549	POSTNET	MISCELLANEOUS BUSINESS PROPERTY	2014	935.95	ARS 42-18351 (1)
502281	10012230427	EL BURRITO PATIO RESTAURANT	MISCELLANEOUS BUSINESS PROPERTY	2010	1,449.50	ARS 42-19118
502282	13012240420	ALCHEMISTA	MISCELLANEOUS BUSINESS PROPERTY	2013	608.29	ARS 42-19118
502282	14012240420	ALCHEMISTA	MISCELLANEOUS BUSINESS PROPERTY	2014	614.97	ARS 42-19118
502282	15012240420	ALCHEMISTA	MISCELLANEOUS BUSINESS PROPERTY	2015	548.51	ARS 42-19118
502282	16012240420	ALCHEMISTA	MISCELLANEOUS BUSINESS PROPERTY	2016	476.03	ARS 42-19118
502282	17012240420	ALCHEMISTA	MISCELLANEOUS BUSINESS PROPERTY	2017	435.09	ARS 42-19118
502283	17012240810	LA GRAN BOTA	MISCELLANEOUS BUSINESS PROPERTY	2017	425.92	ARS 42-19118
502284	14012241240	TAN TASTIC	MISCELLANEOUS BUSINESS PROPERTY	2014	4,254.24	ARS 42-19118
502284	15012241240	TAN TASTIC	MISCELLANEOUS BUSINESS PROPERTY	2015	4,202.23	ARS 42-19118
502284	16012241240	TAN TASTIC	MISCELLANEOUS BUSINESS PROPERTY	2016	3,623.56	ARS 42-19118
502285	17012243144	MAMA LOUISAS ON HOUGHTON	MISCELLANEOUS BUSINESS PROPERTY	2017	183.60	ARS 42-19118
502285	18012243144	MAMA LOUISAS ON HOUGHTON	MISCELLANEOUS BUSINESS PROPERTY	2018	138.24	ARS 42-19118
502286	16012246804	FIERCE SHEARS SALON	MISCELLANEOUS BUSINESS PROPERTY	2016	603.95	ARS 42-19118
502286	17012246804	FIERCE SHEARS SALON	MISCELLANEOUS BUSINESS PROPERTY	2017	532.39	ARS 42-19118
502286	18012246804	FIERCE SHEARS SALON	MISCELLANEOUS BUSINESS PROPERTY	2018	537.28	ARS 42-19118
502287	16012247411	GEMA RASPADOS + DELIGHTS	MISCELLANEOUS BUSINESS PROPERTY	2016	48.05	ARS 42-19118
502287	17012247411	GEMA RASPADOS + DELIGHTS	MISCELLANEOUS BUSINESS PROPERTY	2017	44.01	ARS 42-19118
502287	18012247411	GEMA RASPADOS + DELIGHTS	MISCELLANEOUS BUSINESS PROPERTY	2018	37.43	ARS 42-19118
502288	16012247776	LSJ ACCOUNTING	MISCELLANEOUS BUSINESS PROPERTY	2016	241.57	ARS 42-19118
502288	17012247776	LSJ ACCOUNTING	MISCELLANEOUS BUSINESS PROPERTY	2017	212.98	ARS 42-19118
502288	18012247776	LSJ ACCOUNTING	MISCELLANEOUS BUSINESS PROPERTY	2018	179.10	ARS 42-19118
502289	17012250369	EDIBLE BAJA ARIZONA	MISCELLANEOUS BUSINESS PROPERTY	2017	212.98	ARS 42-19118
502289	18012250369	EDIBLE BAJA ARIZONA	MISCELLANEOUS BUSINESS PROPERTY	2018	179.10	ARS 42-19118
502290	17012251007	NUTRITION SPOT	MISCELLANEOUS BUSINESS PROPERTY	2017	425.92	ARS 42-19118
502291	18012251274	SELECT ORTHODME SOLUTIONS INC	MISCELLANEOUS BUSINESS PROPERTY	2018	0.00	ARS 42-19118
502292	17012251335	NIEVES Y RASPADOS YAMI	MISCELLANEOUS BUSINESS PROPERTY	2017	197.34	ARS 42-19118
502292	18012251335	NIEVES Y RASPADOS YAMI	MISCELLANEOUS BUSINESS PROPERTY	2018	164.80	ARS 42-19118



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502293	18012255341	MOREWOOD + YAGER	MISCELLANEOUS BUSINESS PROPERTY	2018	1,608.33	ARS 42-19118
TOTALS:	29				\$23,121.36	