



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: MARCH 17, 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:

[Signature] 3/4/20

Deputy County Administrator Signature/Date: _____

APR 04 2020 03:43 PM C K E R

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 MARCH 17, 2020

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502294	07012120008	KRISPY KREME	MISCELLANEOUS BUSINESS PROPERTY	2007	42,550.96	ARS 42-18351 (2)
502295	16012174736	WELCH ASSOCIATES	MISCELLANEOUS BUSINESS PROPERTY	2016	664.72	ARS 42-19118
502296	15012194742	DUNLAP OIL COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2015	1,910.31	ARS 42-19118
502296	16012194742	DUNLAP OIL COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2016	3,701.85	ARS 42-19118
502296	17012194742	DUNLAP OIL COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2017	3,401.32	ARS 42-19118
502296	18012194742	DUNLAP OIL COMPANY	MISCELLANEOUS BUSINESS PROPERTY	2018	2,905.28	ARS 42-19118
502297	14012213765	RAW CRAFT CONSTRUCTION	MISCELLANEOUS BUSINESS PROPERTY	2014	1,718.37	ARS 42-19118
502297	15012213765	RAW CRAFT CONSTRUCTION	MISCELLANEOUS BUSINESS PROPERTY	2015	1,532.05	ARS 42-19118
502297	16012213765	RAW CRAFT CONSTRUCTION	MISCELLANEOUS BUSINESS PROPERTY	2016	1,319.33	ARS 42-19118
502297	17012213765	RAW CRAFT CONSTRUCTION	MISCELLANEOUS BUSINESS PROPERTY	2017	1,175.85	ARS 42-19118
502297	18012213765	RAW CRAFT CONSTRUCTION	MISCELLANEOUS BUSINESS PROPERTY	2018	982.42	ARS 42-19118
502298	12011230675	SAN XAVIER ALLOTTEE ASSOC	1999 ROSEWOOD R80862444A+B	2012	844.03	ARS 42-19118
502298	13011230675	SAN XAVIER ALLOTTEE ASSOC	1999 ROSEWOOD R80862444A+B	2013	691.00	ARS 42-19118
502298	14011230675	SAN XAVIER ALLOTTEE ASSOC	1999 ROSEWOOD R80862444A+B	2014	643.84	ARS 42-19118
502299	14012233106	WATER MART	MISCELLANEOUS BUSINESS PROPERTY	2014	2,277.71	ARS 42-19118
502299	15012233106	WATER MART	MISCELLANEOUS BUSINESS PROPERTY	2015	2,764.30	ARS 42-19118
502300	13012236569	TRINITY HOME LLC	MISCELLANEOUS BUSINESS PROPERTY	2013	58.54	ARS 42-19118
502300	14012236569	TRINITY HOME LLC	MISCELLANEOUS BUSINESS PROPERTY	2014	60.66	ARS 42-19118
502300	15012236569	TRINITY HOME LLC	MISCELLANEOUS BUSINESS PROPERTY	2015	49.17	ARS 42-19118
502300	16012236569	TRINITY HOME LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	49.35	ARS 42-19118
502301	18012240582	ELLA 6 STUDIO	MISCELLANEOUS BUSINESS PROPERTY	2018	796.98	ARS 42-19118
502302	16012242494	JACKSONS RESTAURANT	MISCELLANEOUS BUSINESS PROPERTY	2016	1,361.01	ARS 42-19118
502303	15012242585	RAVENBROOK PC	MISCELLANEOUS BUSINESS PROPERTY	2015	261.56	ARS 42-19118
502304	16012242751	TACO GIRO LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	1,013.96	ARS 42-19118
502304	17012242751	TACO GIRO LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	911.06	ARS 42-19118
502304	18012242751	TACO GIRO LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	776.08	ARS 42-19118
502305	16012244450	CARNICERIA PIMA	MISCELLANEOUS BUSINESS PROPERTY	2016	1,218.62	ARS 42-19118
502305	17012244450	CARNICERIA PIMA	MISCELLANEOUS BUSINESS PROPERTY	2017	1,075.45	ARS 42-19118



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AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502306	16012244451	A S SPEED SHOP	MISCELLANEOUS BUSINESS PROPERTY	2016	487.45	ARS 42-19118
502306	17012244451	A S SPEED SHOP	MISCELLANEOUS BUSINESS PROPERTY	2017	430.18	ARS 42-19118
502307	16012244630	MOREWOOD + YEAGER	MISCELLANEOUS BUSINESS PROPERTY	2016	480.62	ARS 42-19118
502307	17012244630	MOREWOOD + YEAGER	MISCELLANEOUS BUSINESS PROPERTY	2017	425.70	ARS 42-19118
502308	16012246797	R+ R FAMILY KITCHEN 1745 LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	877.37	ARS 42-19118
502309	16012247085	RDS LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	1,218.62	ARS 42-19118
502309	17012247085	RDS LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	1,075.45	ARS 42-19118
502309	18012247085	RDS LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	823.33	ARS 42-19118
502310	16012247176	GUIOS	MISCELLANEOUS BUSINESS PROPERTY	2016	1,044.39	ARS 42-19118
502310	17012247176	GUIOS	MISCELLANEOUS BUSINESS PROPERTY	2017	938.80	ARS 42-19118
502311	17012247211	RAINEY REAL ESTATE	MISCELLANEOUS BUSINESS PROPERTY	2017	215.10	ARS 42-19118
502311	18012247211	RAINEY REAL ESTATE	MISCELLANEOUS BUSINESS PROPERTY	2018	181.13	ARS 42-19118
502312	18012250702	SIMPLY SLEEP DIAGNOSTIC INC	MISCELLANEOUS BUSINESS PROPERTY	2018	164.63	ARS 42-19118
502313	17012250785	LUCKY CAT SOCIAL ART	MISCELLANEOUS BUSINESS PROPERTY	2017	1,260.58	ARS 42-19118
502313	18012250785	LUCKY CAT SOCIAL ART	MISCELLANEOUS BUSINESS PROPERTY	2018	1,079.71	ARS 42-19118
502314	17012250810	MR BAJA FISH	MISCELLANEOUS BUSINESS PROPERTY	2017	645.28	ARS 42-19118
502314	18012250810	MR BAJA FISH	MISCELLANEOUS BUSINESS PROPERTY	2018	543.39	ARS 42-19118
502315	17012250924	LOOK WITHIN STUDIOS	MISCELLANEOUS BUSINESS PROPERTY	2017	430.18	ARS 42-19118
502315	18012250924	LOOK WITHIN STUDIOS	MISCELLANEOUS BUSINESS PROPERTY	2018	362.29	ARS 42-19118
502316	18012250955	ARTISTRY BEAUTY STUDIOS	MISCELLANEOUS BUSINESS PROPERTY	2018	1,811.42	ARS 42-19118
502317	17012251009	SUPER TAX SERVICES TUCSON LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	215.10	ARS 42-19118
502317	18012251009	SUPER TAX SERVICES TUCSON LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	164.63	ARS 42-19118
502318	17012251063	PIMA TAX CENTER	MISCELLANEOUS BUSINESS PROPERTY	2017	645.28	ARS 42-19118
502318	18012251063	PIMA TAX CENTER	MISCELLANEOUS BUSINESS PROPERTY	2018	543.39	ARS 42-19118
502319	17012251360	UNIQUE SHEARS HAIR STUDIO	MISCELLANEOUS BUSINESS PROPERTY	2017	645.28	ARS 42-19118
502319	18012251360	UNIQUE SHEARS HAIR STUDIO	MISCELLANEOUS BUSINESS PROPERTY	2018	494.00	ARS 42-19118
502320	18012251369	LAWSON HOWARD JAMES JR + MARIA	MISCELLANEOUS BUSINESS PROPERTY	2018	280.57	ARS 42-19118
502321	17012251420	OSDEL GROUP LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	430.18	ARS 42-19118



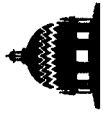
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AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502321	18012251420	OSDEL GROUP LLC	MISCELLANEOUS BUSINESS PROPERTY	2018	362.29	ARS 42-19118
502322	17012251689	J AND V AUTO PARTS AND ACCESSORIES	MISCELLANEOUS BUSINESS PROPERTY	2017	398.56	ARS 42-19118
502322	18012251689	J AND V AUTO PARTS AND ACCESSORIES	MISCELLANEOUS BUSINESS PROPERTY	2018	333.37	ARS 42-19118
502323	17012252121	ELITE CUSTOMS TIRE + WHEEL	MISCELLANEOUS BUSINESS PROPERTY	2017	2,150.94	ARS 42-19118
502323	18012252121	ELITE CUSTOMS TIRE + WHEEL	MISCELLANEOUS BUSINESS PROPERTY	2018	1,811.42	ARS 42-19118
502324	18012254537	OLD PUEBLO VETERINARY CLINIC	MISCELLANEOUS BUSINESS PROPERTY	2018	674.57	ARS 42-18351 (1)
502325	138301050	BRADLEY T G & A & BRADLEY E ALL JT/RS	MISSION VALLEY LOT 76	1004982	5,431.77	ARS 42-18351 (2)
TOTALS:					63	\$105,792.75



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AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502294	07012120008	KRISPY KREME	14,440.37	28,110.59	0.00	42,550.96	ARS 42-18351 (2)
502295	16012174736	WELCH ASSOCIATES	441.19	223.53	0.00	664.72	ARS 42-19118
502296	15012194742	DUNLAP OIL COMPANY	1,174.37	735.94	0.00	1,910.31	ARS 42-19118
502296	16012194742	DUNLAP OIL COMPANY	2,456.98	1,244.87	0.00	3,701.85	ARS 42-19118
502296	17012194742	DUNLAP OIL COMPANY	2,525.73	875.59	0.00	3,401.32	ARS 42-19118
502296	18012194742	DUNLAP OIL COMPANY	2,448.27	457.01	0.00	2,905.28	ARS 42-19118
502297	14012213765	RAW CRAFT CONSTRUCTION	940.71	777.66	0.00	1,718.37	ARS 42-19118
502297	15012213765	RAW CRAFT CONSTRUCTION	919.23	612.82	0.00	1,532.05	ARS 42-19118
502297	16012213765	RAW CRAFT CONSTRUCTION	875.66	443.67	0.00	1,319.33	ARS 42-19118
502297	17012213765	RAW CRAFT CONSTRUCTION	873.16	302.69	0.00	1,175.85	ARS 42-19118
502297	18012213765	RAW CRAFT CONSTRUCTION	827.88	154.54	0.00	982.42	ARS 42-19118
502298	12011230675	SAN XAVIER ALLOTTEE ASSOC	393.18	450.85	0.00	844.03	ARS 42-19118
502298	13011230675	SAN XAVIER ALLOTTEE ASSOC	347.82	343.18	0.00	691.00	ARS 42-19118
502298	14011230675	SAN XAVIER ALLOTTEE ASSOC	352.47	291.37	0.00	643.84	ARS 42-19118
502299	14012233106	WATER MART	1,356.41	921.30	0.00	2,277.71	ARS 42-19118
502299	15012233106	WATER MART	1,658.58	1,105.72	0.00	2,764.30	ARS 42-19118
502300	13012236569	TRINITY HOME LLC	29.27	29.27	0.00	58.54	ARS 42-19118
502300	14012236569	TRINITY HOME LLC	32.97	27.69	0.00	60.66	ARS 42-19118
502300	15012236569	TRINITY HOME LLC	29.27	19.90	0.00	49.17	ARS 42-19118
502300	16012236569	TRINITY HOME LLC	32.47	16.88	0.00	49.35	ARS 42-19118
502301	18012240582	ELLA 6 STUDIO	671.61	125.37	0.00	796.98	ARS 42-19118
502302	16012242494	JACKSONS RESTAURANT	903.33	457.68	0.00	1,361.01	ARS 42-19118
502303	15012242585	RAVENBROOK PC	156.94	104.62	0.00	261.56	ARS 42-19118
502304	16012242751	TACO GIRO LLC	672.98	340.98	0.00	1,013.96	ARS 42-19118
502304	17012242751	TACO GIRO LLC	676.53	234.53	0.00	911.06	ARS 42-19118
502304	18012242751	TACO GIRO LLC	654.00	122.08	0.00	776.08	ARS 42-19118
502305	16012244450	CARNICERIA PIMA	808.82	409.80	0.00	1,218.62	ARS 42-19118
502305	17012244450	CARNICERIA PIMA	798.60	276.85	0.00	1,075.45	ARS 42-19118



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502306	16012244451	A S SPEED SHOP	323.53	163.92	0.00	487.45	ARS 42-19118
502306	17012244451	A S SPEED SHOP	319.44	110.74	0.00	430.18	ARS 42-19118
502307	16012244630	MOREWOOD + YEAGER	319.00	161.62	0.00	480.62	ARS 42-19118
502307	17012244630	MOREWOOD + YEAGER	316.11	109.59	0.00	425.70	ARS 42-19118
502308	160122446797	R+ R FAMILY KITCHEN 1745 LLC	582.33	295.04	0.00	877.37	ARS 42-19118
502309	16012247085	RDS LLC	808.82	409.80	0.00	1,218.62	ARS 42-19118
502309	17012247085	RDS LLC	798.60	276.85	0.00	1,075.45	ARS 42-19118
502309	18012247085	RDS LLC	693.82	129.51	0.00	823.33	ARS 42-19118
502310	16012247176	GUIOS	693.18	351.21	0.00	1,044.39	ARS 42-19118
502310	17012247176	GUIOS	697.13	241.67	0.00	938.80	ARS 42-19118
502311	17012247211	RAINEY REAL ESTATE	159.73	55.37	0.00	215.10	ARS 42-19118
502311	18012247211	RAINEY REAL ESTATE	152.64	28.49	0.00	181.13	ARS 42-19118
502312	18012250702	SIMPLY SLEEP DIAGNOSTIC INC	138.74	25.89	0.00	164.63	ARS 42-19118
502313	17012250785	LUCKY CAT SOCIAL ART	936.07	324.51	0.00	1,260.58	ARS 42-19118
502313	18012250785	LUCKY CAT SOCIAL ART	909.87	169.84	0.00	1,079.71	ARS 42-19118
502314	17012250810	MR BAJA FISH	479.17	166.11	0.00	645.28	ARS 42-19118
502314	18012250810	MR BAJA FISH	457.91	85.48	0.00	543.39	ARS 42-19118
502315	17012250924	LOOK WITHIN STUDIOS	319.44	110.74	0.00	430.18	ARS 42-19118
502315	18012250924	LOOK WITHIN STUDIOS	305.30	56.99	0.00	362.29	ARS 42-19118
502316	18012250955	ARTISTRY BEAUTY STUDIOS	1,526.48	284.94	0.00	1,811.42	ARS 42-19118
502317	17012251009	SUPER TAX SERVICES TUCSON LLC	159.73	55.37	0.00	215.10	ARS 42-19118
502317	18012251009	SUPER TAX SERVICES TUCSON LLC	138.74	25.89	0.00	164.63	ARS 42-19118
502318	17012251063	PIMA TAX CENTER	479.17	166.11	0.00	645.28	ARS 42-19118
502318	18012251063	PIMA TAX-CENTER	457.91	85.48	0.00	543.39	ARS 42-19118
502319	17012251360	UNIQUE SHEARS HAIR STUDIO	479.17	166.11	0.00	645.28	ARS 42-19118
502319	18012251360	UNIQUE SHEARS HAIR STUDIO	416.29	77.71	0.00	494.00	ARS 42-19118
502320	18012251369	LAWSON HOWARD JAMES JR + MARIA	236.43	44.14	0.00	280.57	ARS 42-19118
502321	17012251420	OSDEL GROUP LLC	319.44	110.74	0.00	430.18	ARS 42-19118



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502321	18012251420	OSDEL GROUP LLC	305.30	56.99	0.00	362.29	ARS 42-19118
502322	17012251689	J AND V AUTO PARTS AND ACCESSORIES	295.96	102.60	0.00	398.56	ARS 42-19118
502322	18012251689	J AND V AUTO PARTS AND ACCESSORIES	280.93	52.44	0.00	333.37	ARS 42-19118
502323	17012252121	ELITE CUSTOMS TIRE + WHEEL	1,597.23	553.71	0.00	2,150.94	ARS 42-19118
502323	18012252121	ELITE CUSTOMS TIRE + WHEEL	1,526.48	284.94	0.00	1,811.42	ARS 42-19118
502324	18012254537	OLD PUEBLO VETERINARY CLINIC	568.45	106.12	0.00	674.57	ARS 42-18351 (1)
502325	138301050	BRADLEY T G & A & BRADLEY E ALL JT/RS	3,190.00	2,241.77	0.00	5,431.77	ARS 42-18351 (2)
TOTALS:	63		\$58,887.34	\$46,905.41	\$0.00	\$105,792.75	