



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: OCTOBER 6, 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:

Bill Ford

9/17/2020

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 6, 2020

AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502420	07012021355	GOLDSTEIN GENE ARCHITECT INC	MISCELLANEOUS BUSINESS PROPERTY	2007	316.50	ARS 42-19118
502421	15012068356	SEW-NICE TAILOR SHOP	MISCELLANEOUS BUSINESS PROPERTY	2015	340.63	ARS 42-19118
502421	16012068356	SEW-NICE TAILOR SHOP	MISCELLANEOUS BUSINESS PROPERTY	2016	535.17	ARS 42-19118
502421	17012068356	SEW-NICE TAILOR SHOP	MISCELLANEOUS BUSINESS PROPERTY	2017	475.06	ARS 42-19118
502422	17012179007	EPIC PRODUCTIONS LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	133.44	ARS 42-19118
502423	19012180821	BARNET DULANEY + PERKINS EYE CENTER	MISCELLANEOUS BUSINESS PROPERTY	2019	47.20	ARS 42-18351 (4)
502424	19012201214	HENDERSON + WINDER LLC	MISCELLANEOUS BUSINESS PROPERTY	2019	79.22	ARS 42-19118
502425	11012218210	MARTIAL ARTS	MISCELLANEOUS BUSINESS PROPERTY	2011	347.00	ARS 42-19118
502425	12012218210	MARTIAL ARTS	MISCELLANEOUS BUSINESS PROPERTY	2012	335.51	ARS 42-19118
502425	13012218210	MARTIAL ARTS	MISCELLANEOUS BUSINESS PROPERTY	2013	317.03	ARS 42-19118
502425	14012218210	MARTIAL ARTS	MISCELLANEOUS BUSINESS PROPERTY	2014	298.99	ARS 42-19118
502425	15012218210	MARTIAL ARTS	MISCELLANEOUS BUSINESS PROPERTY	2015	267.69	ARS 42-19118
502425	16012218210	MARTIAL ARTS	MISCELLANEOUS BUSINESS PROPERTY	2016	231.54	ARS 42-19118
502426	17012218547	EZ MONEY PAWN	MISCELLANEOUS BUSINESS PROPERTY	2017	846.76	ARS 42-19118
502426	18012218547	EZ MONEY PAWN	MISCELLANEOUS BUSINESS PROPERTY	2018	322.26	ARS 42-19118
502427	19011222799	SOUTHWEST MOBILE HOME SALES	1995 GOLDEN WEST GW1CALFP21744A+B	2019	451.47	ARS 42-18351 (2)
502428	19012235444	GIRLS CONSIGNMENT SHOP	MISCELLANEOUS BUSINESS PROPERTY	2019	147.43	ARS 42-19118
502429	19012239878	PRECISE DENTAL	MISCELLANEOUS BUSINESS PROPERTY	2019	30.49	ARS 42-18351 (4)
502430	17012240905	VII GRAND PREMIUM STREETWEAR	MISCELLANEOUS BUSINESS PROPERTY	2017	227.88	ARS 42-19118
502430	18012240905	VII GRAND PREMIUM STREETWEAR	MISCELLANEOUS BUSINESS PROPERTY	2018	193.34	ARS 42-19118
502430	19012240905	VII GRAND PREMIUM STREETWEAR	MISCELLANEOUS BUSINESS PROPERTY	2019	164.39	ARS 42-19118
502431	17012241342	4TH AVENUE HAIR	MISCELLANEOUS BUSINESS PROPERTY	2017	110.74	ARS 42-19118
502431	18012241342	4TH AVENUE HAIR	MISCELLANEOUS BUSINESS PROPERTY	2018	193.34	ARS 42-19118
502432	17012244686	PHARAOHS HORSES TATTOO PARLOR	MISCELLANEOUS BUSINESS PROPERTY	2017	455.74	ARS 42-19118
502432	18012244686	PHARAOHS HORSES TATTOO PARLOR	MISCELLANEOUS BUSINESS PROPERTY	2018	386.71	ARS 42-19118
502432	19012244686	PHARAOHS HORSES TATTOO PARLOR	MISCELLANEOUS BUSINESS PROPERTY	2019	328.77	ARS 42-19118
502433	16012244800	EVERGREEN RECYCLING LLC	MISCELLANEOUS BUSINESS PROPERTY	2016	827.21	ARS 42-19118
502433	17012244800	EVERGREEN RECYCLING LLC	MISCELLANEOUS BUSINESS PROPERTY	2017	761.46	ARS 42-19118



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AB #	Property ID	Owner	Legal/Property Description	Tax Years	Abatement Amount	Citation
502434	18012250664	MIAN SUSHI + ASIAN BISTRO	MISCELLANEOUS BUSINESS PROPERTY	2018	773.39	ARS 42-19118
502434	19012250664	MIAN SUSHI + ASIAN BISTRO	MISCELLANEOUS BUSINESS PROPERTY	2019	657.49	ARS 42-19118
502435	17012250764	VANESSAS BEAUTY BOUTIQUE + NAIL SPA	MISCELLANEOUS BUSINESS PROPERTY	2017	683.62	ARS 42-19118
502435	18012250764	VANESSAS BEAUTY BOUTIQUE + NAIL SPA	MISCELLANEOUS BUSINESS PROPERTY	2018	527.30	ARS 42-19118
502435	19012250764	VANESSAS BEAUTY BOUTIQUE + NAIL SPA	MISCELLANEOUS BUSINESS PROPERTY	2019	493.17	ARS 42-19118
502436	17012251455	ATL WINGS YOUR WAY	MISCELLANEOUS BUSINESS PROPERTY	2017	683.62	ARS 42-19118
502436	18012251455	ATL WINGS YOUR WAY	MISCELLANEOUS BUSINESS PROPERTY	2018	527.30	ARS 42-19118
502436	19012251455	ATL WINGS YOUR WAY	MISCELLANEOUS BUSINESS PROPERTY	2019	493.17	ARS 42-19118
502437	17012251490	JS CHICKEN + WAFFLES	MISCELLANEOUS BUSINESS PROPERTY	2017	683.62	ARS 42-19118
502437	18012251490	JS CHICKEN + WAFFLES	MISCELLANEOUS BUSINESS PROPERTY	2018	580.02	ARS 42-19118
502437	19012251490	JS CHICKEN + WAFFLES	MISCELLANEOUS BUSINESS PROPERTY	2019	493.17	ARS 42-19118
502438	17012251739	KEMPS TOBACCO SHOP + MORE	MISCELLANEOUS BUSINESS PROPERTY	2017	455.74	ARS 42-19118
502438	18012251739	KEMPS TOBACCO SHOP + MORE	MISCELLANEOUS BUSINESS PROPERTY	2018	386.71	ARS 42-19118
502438	19012251739	KEMPS TOBACCO SHOP + MORE	MISCELLANEOUS BUSINESS PROPERTY	2019	328.77	ARS 42-19118
502439	17012252057	GENTLEMENS PARLOR	MISCELLANEOUS BUSINESS PROPERTY	2017	507.03	ARS 42-19118
502440	18012252322	PICTURE PEOPLE	MISCELLANEOUS BUSINESS PROPERTY	2018	295.87	ARS 42-19118
502440	19012252322	PICTURE PEOPLE	MISCELLANEOUS BUSINESS PROPERTY	2019	298.06	ARS 42-19118
502441	19011256494	SOUTHWEST MOBILE HOME SALES	1995 PALM HARBOR PH0221344X+U	2019	245.53	ARS 42-18351 (2)
502442	10707016E	STATE OF ARIZONA	PTN SW4 SW4 SW4 LYG W FWY .87 AC SEC 35-13-13	2016	3,883.14	ARS 42-18351 (2)
502443	128141380	HERMITAGE NO-KILL CAT SHELTER	LOMA LINDA ESTATES LOT 1 BLK 7	2019	15,455.50	ARS 42-18351 (2)
502444	302240710	UNITED STATES OF AMERICA	NE4 NE4 40.0 AC SEC 34-21-10	2018	2,048.82	ARS 42-18351 (2)
TOTALS:	49				\$39,674.01	



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AB #	Property ID	Owner	Tax	Interest	Fees Penalties	Abatement Amount	Citation
502420	07012021355	GOLDSTEIN GENE ARCHITECT INC	105.97	210.53	0.00	316.50	ARS 42-19118
502421	15012068356	SEW-NICE TAILOR SHOP	202.64	137.99	0.00	340.63	ARS 42-19118
502421	16012068356	SEW-NICE TAILOR SHOP	337.29	197.88	0.00	535.17	ARS 42-19118
502421	17012068356	SEW-NICE TAILOR SHOP	332.98	142.08	0.00	475.06	ARS 42-19118
502422	17012179007	EPIC PRODUCTIONS LLC	92.67	40.77	0.00	133.44	ARS 42-19118
502423	19012180821	BARNET DULANEY + PERKINS EYE CENTER	45.97	1.23	0.00	47.20	ARS 42-18351 (4)
502424	19012201214	HENDERSON + WINDER LLC	74.27	4.95	0.00	79.22	ARS 42-19118
502425	11012218210	MARTIAL ARTS	145.39	201.61	0.00	347.00	ARS 42-19118
502425	12012218210	MARTIAL ARTS	150.68	184.83	0.00	335.51	ARS 42-19118
502425	13012218210	MARTIAL ARTS	153.40	163.63	0.00	317.03	ARS 42-19118
502425	14012218210	MARTIAL ARTS	156.81	142.18	0.00	298.99	ARS 42-19118
502425	15012218210	MARTIAL ARTS	153.26	114.43	0.00	267.69	ARS 42-19118
502425	16012218210	MARTIAL ARTS	145.93	85.61	0.00	231.54	ARS 42-19118
502426	17012218547	EZ MONEY PAWN	593.52	253.24	0.00	846.76	ARS 42-19118
502426	18012218547	EZ MONEY PAWN	254.42	67.84	0.00	322.26	ARS 42-19118
502427	19011222799	SOUTHWEST MOBILE HOME SALES	407.95	43.52	0.00	451.47	ARS 42-18351 (2)
502428	19012235444	GIRLS CONSIGNMENT SHOP	133.22	14.21	0.00	147.43	ARS 42-19118
502429	19012239878	PRECISE DENTAL	29.70	0.79	0.00	30.49	ARS 42-18351 (4)
502430	17012240905	VII GRAND PREMIUM STREETWEAR	159.73	68.15	0.00	227.88	ARS 42-19118
502430	18012240905	VII GRAND PREMIUM STREETWEAR	152.64	40.70	0.00	193.34	ARS 42-19118
502430	19012240905	VII GRAND PREMIUM STREETWEAR	148.55	15.84	0.00	164.39	ARS 42-19118
502431	17012241342	4TH AVENUE HAIR	79.86	30.88	0.00	110.74	ARS 42-19118
502431	18012241342	4TH AVENUE HAIR	152.64	40.70	0.00	193.34	ARS 42-19118
502432	17012244686	PHARAOHS HORSES TATTOO PARLOR	319.44	136.30	0.00	455.74	ARS 42-19118
502432	18012244686	PHARAOHS HORSES TATTOO PARLOR	305.30	81.41	0.00	386.71	ARS 42-19118
502432	19012244686	PHARAOHS HORSES TATTOO PARLOR	297.08	31.69	0.00	328.77	ARS 42-19118
502433	16012244800	EVERGREEN RECYCLING LLC	521.35	305.86	0.00	827.21	ARS 42-19118
502433	17012244800	EVERGREEN RECYCLING LLC	533.73	227.73	0.00	761.46	ARS 42-19118



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502434	18012250664	MIAN SUSHI + ASIAN BISTRO	610.57	162.82	0.00	773.39	ARS 42-19118
502434	19012250664	MIAN SUSHI + ASIAN BISTRO	594.12	63.37	0.00	657.49	ARS 42-19118
502435	17012250764	VANESSAS BEAUTY BOUTIQUE + NAIL SPA	479.17	204.45	0.00	683.62	ARS 42-19118
502435	18012250764	VANESSAS BEAUTY BOUTIQUE + NAIL SPA	416.29	111.01	0.00	527.30	ARS 42-19118
502435	19012250764	VANESSAS BEAUTY BOUTIQUE + NAIL SPA	445.64	47.53	0.00	493.17	ARS 42-19118
502436	17012251455	ATL WINGS YOUR WAY	479.17	204.45	0.00	683.62	ARS 42-19118
502436	18012251455	ATL WINGS YOUR WAY	416.29	111.01	0.00	527.30	ARS 42-19118
502436	19012251455	ATL WINGS YOUR WAY	445.64	47.53	0.00	493.17	ARS 42-19118
502437	17012251490	JS CHICKEN + WAFFLES	479.17	204.45	0.00	683.62	ARS 42-19118
502437	18012251490	JS CHICKEN + WAFFLES	457.91	122.11	0.00	580.02	ARS 42-19118
502437	19012251490	JS CHICKEN + WAFFLES	445.64	47.53	0.00	493.17	ARS 42-19118
502438	17012251739	KEMPS TOBACCO SHOP + MORE	319.44	136.30	0.00	455.74	ARS 42-19118
502438	18012251739	KEMPS TOBACCO SHOP + MORE	305.30	81.41	0.00	386.71	ARS 42-19118
502438	19012251739	KEMPS TOBACCO SHOP + MORE	297.08	31.69	0.00	328.77	ARS 42-19118
502439	17012252057	GENTLEMENS PARLOR	355.39	151.64	0.00	507.03	ARS 42-19118
502440	18012252322	PICTURE PEOPLE	233.58	62.29	0.00	295.87	ARS 42-19118
502440	19012252322	PICTURE PEOPLE	269.33	28.73	0.00	298.06	ARS 42-19118
502441	19011256494	SOUTHWEST MOBILE HOME SALES	221.86	23.67	0.00	245.53	ARS 42-18351 (2)
502442	10707016E	STATE OF ARIZONA	2,411.89	1,350.66	120.59	3,883.14	ARS 42-18351 (2)
502443	128141380	HERMITAGE NO-KILL CAT SHELTER	13,799.56	1,655.94	0.00	15,455.50	ARS 42-18351 (2)
502444	302240710	UNITED STATES OF AMERICA	1,454.43	426.63	167.76	2,048.82	ARS 42-18351 (2)
TOTALS:	49		\$31,123.86	\$8,261.80	\$288.35	\$39,674.01	