RESOLUTION 2019 - 33

A RESOLUTION OF THE BOARD OF SUPERVISORS OF COCONINO COUNTY, ARIZONA, APPROVING THE CERTIFICATE OF REMOVAL AND ABATEMENT OF PERSONAL PROPERTY TAXES AS LISTED IN ATTACHMENT A

WHEREAS ARS Title 42 Article 8 allows for the abatement of tax and removal of lien; and

WHEREAS the treasurer has determined there are circumstances for abating tax and removing tax lien; and

WHEREAS certain real property parcels have been subject to an event or circumstance that existed at the time of the levy and assessment, or that occurred afterwards, that invalidates the lien of the property tax or the sale of the lien; and

WHEREAS certain personal property parcels have been subject to an event or circumstance that existed at the time of the levy and assessment, or that occurred afterwards, that invalidates the lien of the property tax; and

WHEREAS the delinquent taxes on certain mobile homes and commercial equipment have been determined to be uncollectible through removal of the property, destruction of the property, or conditions such that the cost of seizure and sale of personal property would equal or exceed the revenue that could be derived; and

WHEREAS the Board of Supervisors has the authority to approve the Certificate of Removal and Abatement;

NOW THEREFORE BE IT RESOLVED that the Coconino County Board of Supervisors approves Certificate of Removal and Abatement which results in the county treasurer deleting from the delinquent list all personal property listed in Attachment A of the Certificate.

Signed and sealed this 24th day of September, 2019.

AYES: 4
NOS: 0
ABSENT: 1

COCONINO COUNTY BOARD OF SUPERVISORS

[Signature]
Lena Fowler, Chair

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Approved September 24, 2019