

BOARD OF EQUALIZATION MEETING
Tuesday, April 12, 2011, 10:00 a.m.
Board of Supervisors Hearing Room

MINUTES

The Cochise County Board of Supervisors, sitting as the Cochise County Board of Equalization, met at 10:00 a.m. in the Board of Supervisors Hearing Room, 1415 Melody Lane, Building G, Bisbee, Arizona. In attendance were Patrick Call, Chairman; Ann English, Vice Chairman; Richard Searle, Member; Mike Ortega, County Administrator; Jim Vlahovich, Deputy County Administrator; Britt Hanson, Chief Civil Deputy County Attorney; and Katie Howard, Clerk of the Board.

Roll Call: All three Board members were present

ACTION

Item 1. Uphold or amend the Assessor's decision for Taxpayer Notice of Claim for parcel number 407-14-004 A (Owens)

Terry Anderson, Chief Appraiser for the Assessor's Office, presented the item. Mr. Owens filed a Taxpayer Notice of Claim which is process used to correct values and the values may be corrected retroactively. The Notice of Claim process is used to correct an objective, verifiable error and according to statute 42-16251, the Assessor may not use discretion, judgment or opinion to make the decision. In this case, Mr. Owen claims that the Full Market Value (FMV) of the property is incorrect for 2009, 2010, and 2011. The Assessor verified the FMV for the years in question and found no error.

Mr. Edward Owen, property owner, argued that three different values in three different years has to be an error as there have been no changes made to the property.

Mr. Anderson explained that values for different years have to do with increases and decreases to the land value.

Chairman Call asked to recess the BOE meeting so that Mr. Anderson and Mr. Owen could discuss the way that FMV is derived. The BOE meeting was recessed at 10:15.a.m.

Chairman Call reconvened the Board of Equalization meeting at 1:27 P.M.

Mr. Anderson related that he and Mr. Owen had conversed at great length but had come to no agreement on the FCV for the property for the three years in question. Mr. Anderson explained that if Mr. Owen wanted to appeal the FCV for the year 2012, he could do so by filing a Petition for Review of Valuation but by statute, he cannot use the Notice of Claim process to review FCV. Mr. Hanson agreed with Mr. Anderson that the Board cannot consider FCV for previous years and that if there had been a taking involved with the property that would be another issue all together. Mr. Owens also has 60 days to go to tax court if he so desires.

Ms. English made a motion, seconded by Chairman Call, to uphold the Assessor's decision for Taxpayer Notice of Claim for parcel number 407-14-004 A (Owens). The motion carried by two votes, Supervisor Searle being called away to another meeting.

Chairman Call adjourned the meeting at 1:40 p.m.

APPROVED

Patrick G. Call, Chairman

ATTEST

Katie A Howard, Clerk of the Board.