

## Rios, Arlethe G

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**From:** M C [madmike1313@hotmail.com]  
**Sent:** Sunday, October 08, 2017 3:43 AM  
**To:** Board  
**Subject:** BOE regarding 208-40-001E

I would like to thank the BOS for taking the time to consider my appeal. I have had my family attorney review the materials I submitted and the responses from the Assessor's Office & the Hearing Officer. Since his insights constitute "new materials"; I will not share them with the BOE. However, as I stated in the hearing my family attorney has offered to refer me to a tax attorney in Phoenix.

At this point I do not know if "Conversion" is legal or not. Since my repeated requests to the Assessor's Office to ask if a legal opinion regarding "conversion" was obtained before its' implementation were ignored; I am forced to assume an opinion was not obtained. Because of "conversions" huge financial impact on taxpayers; I submit a legal opinion not only should have been obtained , but must have been obtained. I estimate "conversion" will cost me well over \$200 a year after year. Assuming there are at least 5000 above average classified homes in Cochise County; "conversion" would increase property taxes by one million dollars (yearly).

I am simply asking the board to grant my appeal until a legal opinion on "conversion" is obtained. If/when it is determined that "conversion" is legal I will publicly apologize to Mr. Leiendecker and the County. Under the circumstances I believe my request is both reasonable and prudent. However, if the board rejects my request I ask the following be addressed in the rejection letter.

1. was a legal opinion obtained before the implementation of conversion?
2. what other counties in Arizona have used "conversion" or anything similar that has resulted in property valuation/property tax increases?
3. how many people have been affected by conversion and what is the dollar amount of the monies collected by "conversion"?
4. have business properties been "converted"?
5. does the county intent now or in the future to "convert" any other classifications of properties? if so what classifications/when?

The Assessor's Office in the past has said that I am a "disgusted" taxpayer (noted previously). I agree. The Assessor's Office has also said I do not understand the process involving "conversion". Perhaps I do not understand the process. However, I DO UNDERSTAND THE RESULT and the result is an approximate 10% property valuation increase and an approximate 10% tax increase on all properties affected by "conversion".

Thanks again for your time and any consideration.

Respectfully submitted.

Mike Compton