

Office of Assessor – Cochise County, AZ

2019/2020 Executive Review



PowerPoint

2019/2020 Goals/Objectives/Challenges

- ❑ 100% Staff level Funding (11% vacancy level)
- ❑ 100% State Certified Appraisal staff
- ❑ Appraisal focus on residential & commercial property data conversion & Agricultural Land assessment
- ❑ Increased focus on use of aerial photography in identifying escaped assessments, updating assessments
- ❑ Maintain professional level training of Technical Support Administrators on Harris data system
- ❑ Increased diligence & awareness in identifying new centrally valued property

Primary Statutory Duties

Generate annual property tax assessment roll	
Annually identify all property within county subject to taxation	ARS 42-13051, 42-15151
Determine and maintain current ownership of all real property within county	ARS 42-13051
Establish and maintain accurate parcel maps for all property within county	ARS 42-13002, 42-15151
Annually determine full cash value of all taxable property within the county	ARS 42-13051
Annually determine and maintain current legal classification of all taxable property within county	ARS 42-12001 – 12054
Annually mail business/agricultural approved personal property forms all businesses	ARS 42-15052, 15053
Annually assess each taxable mobile home within county	ARS 42-19151 – 19155
Annually process, grant or deny all personal & organizational property tax exemptions	ARS 42-11101 – 11155
Annually grant or deny all Senior Property Valuation Freeze Options applications	AZ Const Article IX Section 18
Annually process Agricultural Land Use applications, review 25% of AG land annually	ARS 42-12151 – 12157
Annually process Historical, Golf course, Shopping Center properties	ARS 42-12101-12108, 13151 – 13154, 13201 – 13206
Annually meet statutory full cash value sales ration standards	ARS 42-11054, 42-13005, 42-13251
Annually notify every property owner of record of FCV, LPV & legal classification	ARS 42-15101 – 15105
Annually rule on every real /personal property valuation appeal	ARS 42-16051 – 16056, 42-19156
Annually attend all Board of Equalization meetings, supply all information possessed	ARS 42-16106
Annually assist county attorney, AZDOR in preparation, representation in AZ Tax Court	ARS 42-
Annually make all Board of Equalization and AZ Tax Court corrections to assessment roll	ARS 42-16106, 42-16215
Annually complete assessment roll by December 1	ARS 42-15153
Annually certify/report net assessed values to all taxing jurisdictions, AZ Property Oversight Comm.	ARS 42-17052, 42-17054
Annually report net assessed values to all school districts & special districts	ARS 42-17052
Appraise every parcel with the county every three (3) years	ARS 42-13003
Annually make on site inspection of 25% of agricultural land parcels	ARS 42-12158
Annually grant /deny & process all tax roll corrections	ARS 42-16251 – 16258
Maintain a state certified appraisal staff	ARS 42-13006
Use and maintain a AZDOR prescribed property assessment data processing system	ARS 42-11057, 42-13004
Report assessed values, property ownership list for creation/annexation of special districts	ARS 42-261

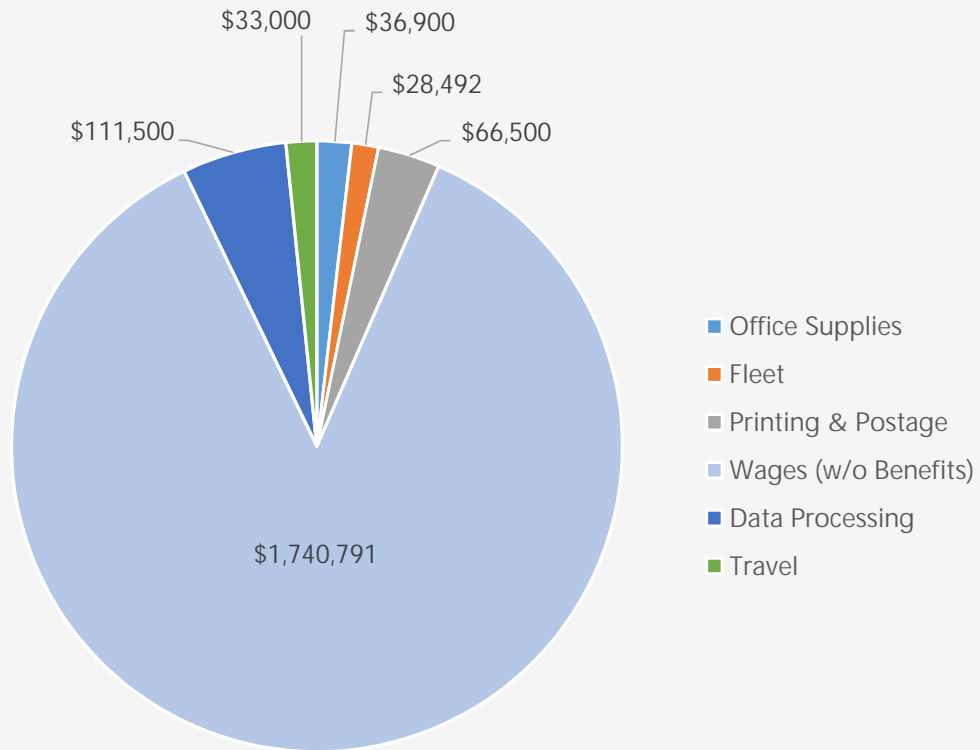
Property Appraisal Priorities - Tools

- New Construction
- Building Permits
- Affidavit of Value
- Aerial Review
- Property Data Conversion of Existing Parcels (RealWare)
- Agricultural Land Reviews (25% per year)

Completed Assessment Roll

- ❑ 2019 Cochise County FCV = \$8,568,766,459 (+ .021) +\$ 173,513,552
- ❑ 2018 Cochise County FCV = \$8,395,252,907 (+ .018) +\$ 145,464,489
- ❑ 2017 Cochise County FCV = \$8,249,788,418 (+ .006)
- ❑ 2016 Cochise County FCV = \$8,201,817,835 (+ .005)
- ❑ 2015 Cochise County FCV = \$8,162,151,023

Budget Breakdown (FY19 Budget Expenses)



Wages w/o Benefits as of March 2019

Elected Official (1)	1 @ 63,800	= 63,800
Chief Deputy (1)	1 @ 62,000	= 62,000
Admin Assist (1)	1 @ 39,500	= 39,500
Tech Support Admin (2)	1 @ 47,500, 1 @ 44,000	= 91,500
Appr III (1)	1 @ 49,500	= 49,500
Appr II (5)	2 @ 38,000, 1 @ 34,000, 1 @ 33,000, (1 @ 32,000 Hold Open)	= 143,000
Appr I (11)	1 @ 39,000, 1 @ 36,500, 1 @ 35,000, 2 @ 33,500, 5 @ 33,000, 1 @ 26,500	= 369,000
Cartographer (1)	1 @ 37,500	= 37,500
Ass. Tech Sr. (5)	1 @ 36,000, 1 @ 32,000, 1 @ 31,500, 1 @ 31,000, 1 @ 30,000	= 160,500
Ass. Tech (8)	5 @ 28,500, 1 @ 30,000, 2 @ 26,500	= <u>225,500</u>
* Current Vacant Positions		1,241,800

36 Positions 3/27/2019

2017 Budget_1,181,428

2018 Budget 1,241,810