

# Office of Assessor



## **2022/2023 BUDGET PRESENTATION**

**COCHISE COUNTY BOARD OF SUPERVISOR  
BUDGET HEARING  
APRIL 28, 2023**

# Assessor Staff Budget



- Elected Official (1)
- Chief Deputy (1)
- Admin Assist (1)
- Tech Support Admin (2)
- Appraiser III (1)
- Appraiser II (5)
- Appraiser I (11)
- Cartographer (1)
- Assessor Tech Sr. (5)
- Assessor Tech (8)
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• 36 Positions (8 Vacancies @ current time) \$1,356,800

- Assessor Priority - Full funding for all 36 positions.
- - Salary Market Adjustment \$\$ funding.

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# Cochise County Property Full Cash Value



## ✦ 5 Year Valuation History

- (Full Cash Value = Market Value established through standard appraisal methodology.)
- **2022 Cochise County FCV = \$ 9,537,555,373 (+.044) + \$404,132,031**
- 2021 Cochise County FCV = \$9,133,423,342 (+.027) + \$244,057,163
- 2020 Cochise County FCV = \$8,889,285,171 (+.037) + \$320,518,712
- 2019 Cochise County FCV = \$8,568,766,459 (+ .021) + \$ 173,513,552
- 2018 Cochise County FCV = \$8,395,252,907 (+ .018) + \$ 145,464,489

# Assessment Challenges/Accomplishments



- **Updated Aerial Photography** – **UPDATED ESRI GIS AERIAL IMAGERY PROVING PRODUCTIVE**
  - 1. Single greatest tool in the assessment toolbox. **ESRI – LOST SOME CAPABILITY, UNABLE TO IDENTIFY DATE**
  - 2. Discovery & assessment of new construction #1 priority.
  - 3. Greatest asset when working rural Cochise County.
  
- **Agricultural assessments of orchards and vineyards** – **ALL AGRICULTURAL VALUES DONE FOR TAX YEAR 2023**
  - 1. Development of updated values with other counties in conjunction with AZDOR.
  
- **Inability to perform all statutory functions due to staffing and budget restrictions.** **IMPLEMENTING SOFT WARE FOR AUTO TRANSFER OF DEEDS INTO REALWARE:**
  - **IMPLEMENTATION SUSPECT AT THIS TIME – CAPATIBILTIY ISSUES (\$45,000 P/YR)**
  
- **New Construction** – **2023 WORK IN PROGRESS**
- **Land Reappraisal – Address AZDOR COD concerns.** **2023 WORK IN PROGRESS**

# 2023 Supplemental NOV Letter



Dear Cochise County Agricultural Producer,

**Irrigated land-** Avg Net lease amount \$106 per acre  $-.0588 = \$1802$  rounded to \$1800 P/AC  
Irrigated land value includes well and pivot sprinkler.

**Nut Orchard land –** (same as irrigated land) \$1800 P/AC  
Immature trees (no value year 1-7) \$ 0  
Mature trees \$ Add Value 8th year after planting \$ 12,000 P/AC  
(48 trees p/ac @ \$250 per tree mature value)

**Grape Vineyard land -** (same as irrigated land) \$ 1800 P/AC  
Immature vines (no value year 1-3) \$ 0  
Mature vines Add Value 4th year after planting \$ 8,000 P/AC  
(800 vines p/ac @ \$10 per vine mature value)

**High Density AG land -** \$500- \$1800-\$4500 P/AC

**Grazing land –** Avg Net lease amount \$ 6.65 per AUM X 12 = \$79.80 per AU  $-.0588$  (AZDOR CAP Rate) = \$1357 per AU per section. Multiplying AU's per section by \$1357 generates the value for 640 acres (section). AU's per section based on the average annual carrying capacity as determined by the University of Arizona "N. Gene Wright" map. The AU carrying capacity per section, multiplied by \$1357 value, divided by 640 acres generates the per acre value to be applied as Full Cash Value. (10 AU per section =  $10 \times \$1357 = \$13,570$   $;- 640 \text{ ac} = \$21.21$  per acre Full Cash Value.)

The Limited Property Value in most cases will reflect only a five percent (5%) increase over the prior years Limited Property Value. The property tax calculation is based on the Limited Property Value.

Philip S. Leiendecker  
Cochise County Assessor  
520-432-8661

# 2023 Agricultural Value Change



- 2022 AG Property FCV = \$276,959,516
- 2023 AG Property FCV = \$684,359,814 (+ 147%)
  
- 2022 AG Property LPV = \$265,135,826
- 2023 AG Property LPV = \$280,783,238 (+ 5.90%)
  
- Agricultural Property Parcel Count = 5884
  - Grazing ranch land – 4625
  - Irrigated crop land – 756
  - Permanent tree crop – 330
  - Permanent vineyard – 17
  - High Density – 50

TY2023 Sales Ratio Repory - Cochise County

TY2023 Values - Includes All TAFS

County	Type	Market Area	Market Name	MEDIAN	COD	Sales	95% CI	95% CI	MAX
							LOWER LIMIT	UPPER LIMIT	
	2 VAC	Countywide		0.797	0.332	860	0.759	0.806	0.260
	2 VAC		1 Tombstone	0.716	0.351	51	0.613	0.800	0.290
	2 VAC		2 Bisbee	0.772	0.302	55	0.700	0.918	0.289
	2 VAC		3 Sierra Vista	0.756	0.293	224	0.714	0.800	0.269
	2 VAC		4 Benson/St David	0.800	0.261	141	0.738	0.833	0.274
	2 VAC		5 Willcox	0.887	0.393	76	0.800	1.000	0.283
	2 VAC		6 Pearce/Ash Creek	0.818	0.376	121	0.720	0.909	0.276
	2 VAC		7 Douglas	0.767	0.359	76	0.700	0.875	0.283
	2 VAC		8 Sulphur Springs	0.835	0.326	62	0.700	1.000	0.287
	2 VAC		9 Bowie/San Simon	0.757	0.467	54	0.633	1.024	0.289
	2 RES	Countywide		0.738	0.119	2901	0.735	0.742	0.204
	2 RES		1 Tombstone	0.849	0.136	47	0.798	0.904	0.234
	2 RES		2 Bisbee	0.721	0.195	220	0.687	0.750	0.216
	2 RES		3 Sierra Vista	0.733	0.089	2002	0.729	0.737	0.205
	2 RES		4 Benson/St David	0.729	0.150	203	0.711	0.748	0.216
	2 RES		5 Willcox	0.801	0.210	87	0.746	0.866	0.225
	2 RES		6 Pearce/Ash Creek	0.744	0.155	102	0.710	0.768	0.223
	2 RES		7 Douglas	0.835	0.157	215	0.813	0.859	0.216
	2 RES		8 Sulphur Springs	0.738	0.206	15	0.618	0.930	0.260
	2 RES		9 Bowie/San Simon	0.785	0.187	10	0.523	0.953	0.274
	2 COM	Countywide		0.846	0.292	168	0.800	0.885	0.272

# End



**PHILIP S. LEIENDECKER  
COCHISE COUNTY ASSESSOR**