

Office of Assessor



2023/2024 BUDGET PRESENTATION

**COCHISE COUNTY BOARD OF SUPERVISOR
BUDGET HEARING
APRIL 18, 2023**

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 – 3154, 13201 – 13206
Annually meet statutory full cash value sales ratio 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 42-16201
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, 266, 272

Cochise County Property Full Cash Value



✦ 5 Year Valuation History

- (Full Cash Value = Market Value established through standard appraisal methodology.)
- **2023 Cochise County FCV = \$11,029,822,979 (+.156) + \$1,492,267,606**
- 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

TY2024 Sales Ratio Report - Cochise County
 TY2024 Values - Includes ALL TAFS

County	Type	Market Area	Market Name	MEDIAN	COD	Sales	95% CI LOWER LIMIT	95% CI UPPER LIMIT	MAX COD
	2 VAC	Countywide		0.787	0.269	1004	0.772	0.800	0.259
	2 VAC		1 Tombstone	0.809	0.197	64	0.759	0.853	0.286
	2 VAC		2 Bisbee	0.859	0.211	66	0.773	0.944	0.286
	2 VAC		3 Sierra Vista	0.744	0.242	272	0.721	0.775	0.268
	2 VAC		4 Benson/St David	0.787	0.284	183	0.754	0.826	0.271
	2 VAC		5 Willcox	0.830	0.262	80	0.733	0.913	0.282
	2 VAC		6 Pearce/Ash Creek	0.791	0.279	97	0.737	0.874	0.279
	2 VAC		7 Douglas	0.843	0.307	94	0.727	0.923	0.280
	2 VAC		8 Sulphur Springs	0.750	0.289	77	0.667	0.836	0.283
	2 VAC		9 Bowie/San Simon	0.804	0.314	71	0.691	0.972	0.284
	2 RES	Countywide		0.753	0.133	3260	0.749	0.756	0.204
	2 RES		1 Tombstone	0.895	0.155	47	0.831	0.980	0.234
	2 RES		2 Bisbee	0.770	0.167	305	0.744	0.788	0.213
	2 RES		3 Sierra Vista	0.739	0.098	2142	0.734	0.744	0.205
	2 RES		4 Benson/St David	0.791	0.156	259	0.769	0.821	0.214
	2 RES		5 Willcox	0.841	0.173	116	0.797	0.904	0.221
	2 RES		6 Pearce/Ash Creek	0.754	0.169	107	0.709	0.791	0.222
	2 RES		7 Douglas	0.847	0.186	256	0.815	0.882	0.214
	2 RES		8 Sulphur Springs	0.965	0.247	14	0.665	1.108	0.262
	2 RES		9 Bowie/San Simon	0.742	0.540	14	0.450	1.406	0.262
	2 COM	Countywide		0.747	0.248	223	0.718	0.781	0.269

2025 Assessment Priorities



- Complete Land Re-Appraisal of County
- Identify & Capture all New Construction
- Successfully Defend Tax Court Cases
- Complete Commercial Improvement Conversions
- Initiate Mobile Home Re-Appraisal Procedure

Assessor Staff Positions



- Elected Official (1)
- Chief Deputy (1)
- Admin Assist (1)
- Tech Support Admin (2)
- Appraiser III (1)
- Appraiser II (5).....3 Vacancies
- Appraiser I (11).....1 Vacancies
- Cartographer (1)
- Assessor Tech Sr. (5)
- Assessor Tech (8).....2 Vacancies
-

- 36 Positions (6 Vacancies @ current time)

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

Active & Vacancies

Position	#	Avg 4 Counties	Avg Cochise Actual	Difference	% of shortage
Chief Dep Assessor	1	\$ 85,746	\$ 65,500	\$ 20,246	31%
Sys Tech Admin	1	\$ 59,110	\$ 55,000	\$ 4,110	7%
Sys Tech Admin/Ofc Mgr	1	\$ 53,341	\$ 50,000	\$ 3,341	7%
Admin Asst	1	\$ 43,734	\$ 43,400	\$ 334	1%
Appraiser III	1	\$ 57,464	\$ 50,700	\$ 6,764	13%
Appraiser II	4	\$ 46,110	\$ 38,550	\$ 7,560	20%
Appraiser I	9	\$ 43,597	\$ 37,156	\$ 6,441	17%
Sr Tech	5	\$ 39,468	\$ 35,860	\$ 3,608	10%
Tech	8	\$ 33,311	\$ 30,827	\$ 2,484	8%
	31	\$ 461,881	\$ 406,993	\$ 54,888	13%
Appraiser Aide (No comp)	2	\$ -	\$ 30,000	\$ -	0%
Cartographer (No comp)	1	\$ -	\$ 39,100	\$ -	0%
	34				
Appraiser II	1				
Elected - Assessor	1				
FTE	36				

Amended Budget

2023 Wages	\$	1,392,616	
2024 (20% Incr)	\$	1,671,139	(\$278,523)

DESCRIPTION OF REQUEST: Assessor's current budgeted salaries fall below the current market salaries for similar positions in similar counties throughout the state, as well as other departments within our own county. Therefore, a 20% increase of wages is necessary to move our people up from hiring wages. This would bring our annual salary in-line with the current market. Historically, we have consistently lost employees due to low salary levels.

End



**PHILIP S. LEIENDECKER
COCHISE COUNTY ASSESSOR**