

Assessor's Office

Function Statement:

The Cochise County Assessor's Office has the responsibility to locate, identify and value all locally assessable property within Cochise County at fair market value as defined by Arizona State Constitution and Title 42 of the Arizona Revised Statutes. This office maintains current property ownership records and property assessment maps. Exemptions for qualifying organizations and individuals are processed annually as are Senior Property Valuation Protection Option applications.

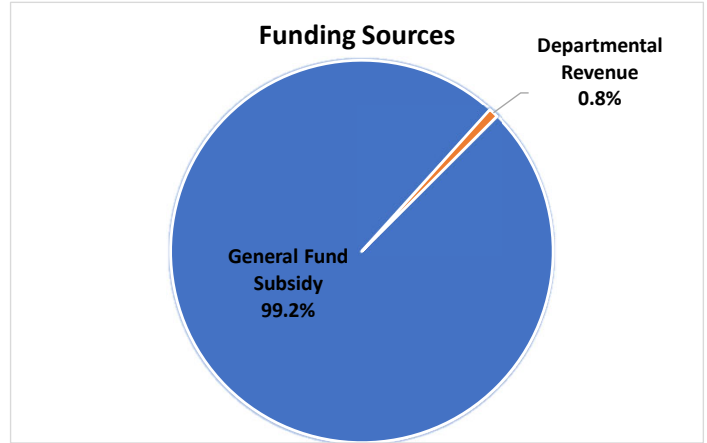
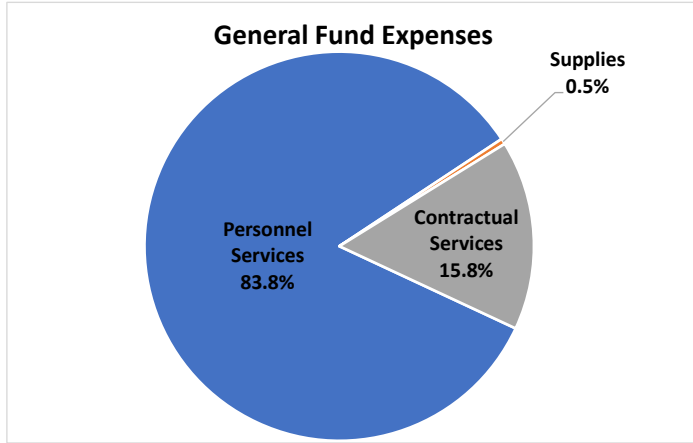
Primary Statutory Duties:

- Generate annual property tax assessment roll
- Annually identify all property within county subject to taxation
- Determine and maintain current ownership of all real property within county
- Establish and maintain accurate parcel maps for all property within county
- Annually determine full cash value of all taxable property within the county
- Annually determine and maintain current legal classification of all taxable property within county
- Annually mail business/agricultural approved personal property forms to all businesses
- Annually assess each taxable mobile home within county
- Annually process, grant or deny all personal & organizational property tax exemptions
- Annually grant or deny all Senior Property Valuation Freeze Options applications
- Annually process Agricultural Land Use applications, review 25% of AG land annually
- Annually process Historical, Golf Course, Shopping Center properties
- Annually meet statutory full cash value sales ratio standards
- Annually notify every property owner of record of FCV, LPV & legal classification
- Annually rule on every real /personal property valuation appeal
- Annually attend all Board of Equalization meetings, supply all information possessed
- Annually assist county attorney, AZDOR in preparation, representation in AZ Tax Court
- Annually make all Board of Equalization and AZ Tax Court corrections to assessment roll
- Annually complete assessment roll by December 1
- Annually certify/report net assessed values to all taxing jurisdictions, AZ Property Oversight Commission
- Annually report net assessed values to all school districts & special districts
- Appraise every parcel with the county every three (3) years
- Annually make on-site inspection of 25% of agricultural land parcels
- Annually grant/deny & process all tax roll corrections
- Maintain AZ State certified appraisal staff
- Use and maintain AZDOR prescribed property assessment data processing system
- Report assessed values, property ownership list for creation/annexation of special districts

Changes for FY24:

- None

Assessor's Office



General Fund Budgeted Expenses	FY22	FY23	FY24
Personnel Services	1,907,311	1,912,682	1,946,618
Supplies	11,900	12,100	10,700
Contractual Services	292,935	357,845	366,345
Support/Care of Persons			
Judicial Expenses			
Capital Outlay			
Contingency			
Other			
Transfer			
Total	2,212,146	2,282,627	2,323,663

Budgeted Funding Sources	FY22	FY23	FY24
General Fund Subsidy	2,193,146	2,263,628	2,304,663
Departmental Revenue	19,000	19,000	19,000
Special Revenue			
Total	2,212,146	2,282,628	2,323,663

Sources of Special Revenue Funding	FY24
None	

FTEs	FY22	FY23	FY24
General Fund	36.00	36.00	36.00
Special Revenue Funds	0.00	0.00	0.00
Total	36.00	36.00	36.00



Budget Worksheet Report

Budget Year 2024

Account	Account Description	2023 Adopted Budget	2024 Budget 1
Fund 100	General Fund		
REVENUE			
Department 0300 - Assessor			
Charge for Services			
341.200	Assessor Fees	19,000.00	19,000.00
	<i>Charge for Services Totals</i>	<u>\$19,000.00</u>	<u>\$19,000.00</u>
	Department 0300 - Assessor Totals	\$19,000.00	\$19,000.00
	REVENUE TOTALS	<u>\$19,000.00</u>	<u>\$19,000.00</u>
EXPENSE			
Department 0300 - Assessor			
Activity 9 - No Activity			
Personal Services			
401.100	Elected Officials Wages	63,800.00	63,800.00
401.300	Wages	1,299,161.00	1,299,161.00
401.800	Salary Adjustments	.00	33,936.00
402.100	O.A.S.I. Contributions	104,293.00	104,293.00
402.200	Arizona State Retirement	158,689.00	158,689.00
402.300	Elected Officials Retire	44,928.00	44,928.00
402.600	Workers' Compensation Ins	15,011.00	15,011.00
402.700	Health Insurance	225,000.00	225,000.00
402.710	Dental Insurance	1,800.00	1,800.00
	<i>Personal Services Totals</i>	<u>\$1,912,682.00</u>	<u>\$1,946,618.00</u>
Supplies			
411.100	General Office Supplies	7,000.00	7,000.00
411.200	Books, Dues & Subscrip	2,400.00	1,000.00
414.300	Data Processing Equipment	600.00	600.00
414.800	Non-Accountable Software	2,100.00	2,100.00
	<i>Supplies Totals</i>	<u>\$12,100.00</u>	<u>\$10,700.00</u>
Contractual Services			
420.000	Fleet Charges	42,185.00	42,185.00
422.120	Cellular Phone Service	10,000.00	10,000.00
422.200	Long Distance	1,000.00	1,000.00
422.500	Postage	52,000.00	56,000.00
423.100	Travel Expenditures	33,000.00	33,000.00
425.100	Printing	18,500.00	18,500.00
428.000	Operating Leases & Rental	.00	2,200.00



Budget Worksheet Report

Budget Year 2024

Account	Account Description	2023 Adopted Budget	2024 Budget 1
Fund 100 - General Fund			
EXPENSE			
Department 0300 - Assessor			
Activity 9 - No Activity			
<i>Contractual Services</i>			
428.100	Office Equip Oper Lease	17,000.00	17,000.00
429.200	Offc Equip Repair & Maint	2,460.00	2,460.00
429.500	Data Proc Repair & Maint	181,700.00	184,000.00
<i>Contractual Services Totals</i>		\$357,845.00	\$366,345.00
Activity 9 - No Activity Totals		\$2,282,627.00	\$2,323,663.00
Department 0300 - Assessor Totals		\$2,282,627.00	\$2,323,663.00
EXPENSE TOTALS		\$2,282,627.00	\$2,323,663.00
Fund 100 - General Fund Totals			
REVENUE TOTALS		\$19,000.00	\$19,000.00
EXPENSE TOTALS		\$2,282,627.00	\$2,323,663.00
Fund 100 - General Fund Totals		(\$2,263,627.00)	(\$2,304,663.00)
Net Grand Totals			
REVENUE GRAND TOTALS		\$19,000.00	\$19,000.00
EXPENSE GRAND TOTALS		\$2,282,627.00	\$2,323,663.00
Net Grand Totals		(\$2,263,627.00)	(\$2,304,663.00)