

## **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.

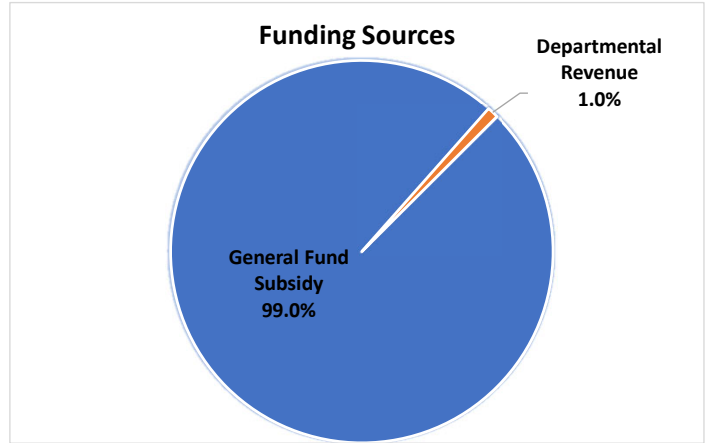
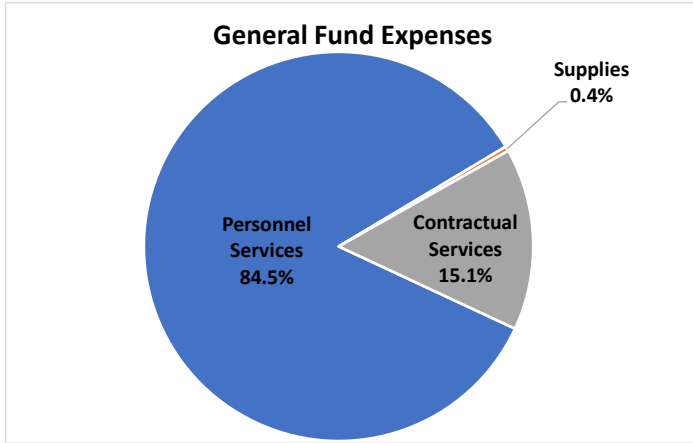
### **Primary Statutory Duties:**

- 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 FY25:**

- Postage increase \$6,000
- Appraisal system contract increase \$18,000

# Assessor's Office



General Fund Budgeted Expenses	FY23	FY24	FY25
Personnel Services	1,912,682	1,963,811	2,181,752
Supplies	12,100	10,700	10,700
Contractual Services	357,845	366,345	390,345
Support/Care of Persons			
Judicial Expenses			
Capital Outlay			
Contingency			
Other			
Transfer			
<b>Total</b>	<b>2,282,627</b>	<b>2,340,856</b>	<b>2,582,797</b>

Budgeted Funding Sources	FY23	FY24	FY25
General Fund Subsidy	2,263,628	2,321,856	2,557,797
Departmental Revenue	19,000	19,000	25,000
Special Revenue			
<b>Total</b>	<b>2,282,628</b>	<b>2,340,856</b>	<b>2,582,797</b>

Sources of Special Revenue Funding	FY25
None	

FTEs	FY23	FY24	FY25
General Fund	36.00	36.00	36.00
Special Revenue Funds	0.00	0.00	0.00
<b>Total</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>



# Budget Worksheet Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2025 Budget 1
Fund <b>100 - General Fund</b>			
<b>REVENUE</b>			
Department <b>0300 - Assessor</b>			
341.200	Assessor Fees	19,000.00	25,000.00
	Department <b>0300 - Assessor Totals</b>	\$19,000.00	\$25,000.00
	<b>REVENUE TOTALS</b>	\$19,000.00	\$25,000.00
<b>EXPENSE</b>			
Department <b>0300 - Assessor</b>			
Activity <b>9 - No Activity</b>			
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	33,936.00	251,877.00
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	242,193.00	242,193.00
402.710	Dental Insurance	1,800.00	1,800.00
411.100	General Office Supplies	7,000.00	7,000.00
411.200	Books, Dues & Subscrip	1,000.00	1,000.00
414.300	Data Processing Equipment	600.00	600.00
414.800	Non-Accountable Software	2,100.00	2,100.00
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	56,000.00	62,000.00
423.100	Travel Expenditures	33,000.00	33,000.00
425.100	Printing	18,500.00	18,500.00
428.000	Operating Leases & Rental	2,200.00	204,200.00
428.100	Office Equip Oper Lease	17,000.00	17,000.00
429.200	Offc Equip Repair & Maint	2,460.00	2,460.00



# Budget Worksheet Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2025 Budget 1
Fund 100	<b>General Fund</b>		
	<b>EXPENSE</b>		
	Department 0300 - Assessor		
	Activity 9 - No Activity		
429.500	Data Proc Repair & Maint	184,000.00	.00
	Activity 9 - No Activity Totals	\$2,340,856.00	\$2,582,797.00
	Department 0300 - Assessor Totals	\$2,340,856.00	\$2,582,797.00
	<b>EXPENSE TOTALS</b>	\$2,340,856.00	\$2,582,797.00
	Fund 100 - General Fund Totals		
	<b>REVENUE TOTALS</b>	\$19,000.00	\$25,000.00
	<b>EXPENSE TOTALS</b>	\$2,340,856.00	\$2,582,797.00
	Fund 100 - General Fund Totals	(\$2,321,856.00)	(\$2,557,797.00)
	Net Grand Totals		
	<b>REVENUE GRAND TOTALS</b>	\$19,000.00	\$25,000.00
	<b>EXPENSE GRAND TOTALS</b>	\$2,340,856.00	\$2,582,797.00
	Net Grand Totals	(\$2,321,856.00)	(\$2,557,797.00)



**Cochise County**  
**Funding Request - Budget FY 2024-25**

Due: March 31, 2024

Submit to: [budget@cochise.az.gov](mailto:budget@cochise.az.gov)

Department/Elected Office: **Assessor**

Date: **4/3/2024**

Department Contact Name and Phone Number: **Philip S. Leiendecker - (520) 432-8661**

Requested Amount **422.500 \$62,000 (increase \$6,000).**

Start-up or Initial Costs: [Click here to enter text.](#)

Estimated ongoing or annual cost: **Estimated increase for postage for the mailings of the annual Notice of Value, Business Personal Property Renditions, Notice of Changes, and the Property Tax Exemption Applications.**

Has funding for this request been identified: **General Fund**

Does this request require a new position:  No  Yes  
(new classification/titles must go through HR)

If yes, position title, salary range, and projected EREs:

[Click here to enter text.](#)

Description of request:

**Projected increase in postage.**

What specific performance outcome does the department expect?

**Compliance with ARS 42-15053, 42-15101, 42-15105 and 42-11151.**

How will this be measured?

**N/A**

Is the request due to a change in State Statute, or Policy, or best practice?

**No**

Is the request due to a change in workload/caseload, or population served?

**No**

Describe the connection to the County Strategic Plan:

[Click here to enter text.](#)

Has this request been not funded in past budget cycles?

**No**

Director/Elected Official Signature:

*Philip S. Leiendecker* Date: 4-3-2024



## FY25 Funding Request – Continued

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**IT Signature:** \_\_\_\_\_  
(If applicable to request type)

**Date:** \_\_\_\_\_

**Fleet Signature:** \_\_\_\_\_  
(If applicable to request type)

**Date:** \_\_\_\_\_

**Facilities Signature:** \_\_\_\_\_  
(If applicable to request type)

**Date:** \_\_\_\_\_

**Procurement Signature:** \_\_\_\_\_  
(If applicable to request type)

**Date:** \_\_\_\_\_

**HR Signature:** \_\_\_\_\_  
(If applicable to request type)

**Date:** \_\_\_\_\_



**Cochise County**  
**Funding Request - Budget FY 2024-25**

Due: March 31, 2024

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Department/Elected Office: **Assessor**

Date: **4/3/2024**

Department Contact Name and Phone Number: **Philip S. Leindecker - (520) 432-8661**

Requested Amount: **428.000 \$204,200**

Start-up or Initial Costs: **N/A**

Estimated ongoing or annual cost: **Projected FY24-25 increase of \$18,000. Please see the attached page.**

Has funding for this request been identified: **General Fund**

Does this request require a new position:  No  Yes

(new classification/titles must go through HR)

If yes, position title, salary range, and projected EREs:

[Click here to enter text.](#)

Description of request:

**Annual increase for the property assessment appraisal system contracts/subscription renewal.**

What specific performance outcome does the department expect?

**Daily operations and annual property assessment process.**

How will this be measured?

**Annual property assessments.**

Is the request due to a change in State Statute, or Policy, or best practice?

**No**

Is the request due to a change in workload/caseload, or population served?

**No**

Describe the connection to the County Strategic Plan:

**Annual tax roll.**

Has this request been not funded in past budget cycles?

**No**

Director/Elected Official Signature:

*Philip S. Leindecker* Date: 4-3-2024



## FY23 Funding Request – Continued

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**IT Signature:** \_\_\_\_\_  
(If applicable to request type)

**Date:** \_\_\_\_\_

**Fleet Signature:** \_\_\_\_\_  
(If applicable to request type)

**Date:** \_\_\_\_\_

**Facilities Signature:** \_\_\_\_\_  
(If applicable to request type)

**Date:** \_\_\_\_\_

**Procurement Signature:** \_\_\_\_\_  
(If applicable to request type)

**Date:** \_\_\_\_\_

**HR Signature:** \_\_\_\_\_  
(If applicable to request type)

**Date:** \_\_\_\_\_