

**COCHISE COUNTY BOARD OF EQUALIZATION**

BUILDING G, 1415 MELODY LANE BISBEE, AZ 85603 (520) 432-9217

The County Board of Equalization Convened at 8:30 AM on 1/8/2025 and reached a decision on the property identified below.

**LOCATION:** COCHISE

**TAX YEAR:** 2022

**PARCEL:** 119-01-007B

**DOCKET:** 01955-02-24

**DATE:** 1/28/2025

**NOTICE OF DECISION IS HEREBY GIVEN TO:**

**STRONGHOLD FARMS LLC**

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO BOE:</b>			1,704	1,704	2	15
<b>DECISION OF BOE:</b>			1,704	1,704	2	15

**FINDINGS OF FACT**

- The Petitioner appealed to the County Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**
- The appeal was timely filed.  yes  no
- THE PETITIONER APPEALED THE FULL CASH VALUE AND REQUESTED AGRICULTURAL VALUATION BASED ON THE CURRENT USE OF THE SUBJECT PROPERTY.**  
280
- THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE.** 315
- THE BOARD FINDS THE SUBJECT PROPERTY CORRECTLY VALUED.** 500

**CONCLUSION OF LAW**

- The Board has jurisdiction to hear this case.
- Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.
- The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).
- Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).
- Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

**NOTICE OF DECISION IS HEREBY GIVEN TO:**

**STRONGHOLD FARMS LLC  
9475 E MARIPOSA GRANDE DR  
SCOTTSDALE, AZ 85255**

**COCHISE COUNTY BOARD OF EQUALIZATION**

BUILDING G, 1415 MELODY LANE BISBEE, AZ 85603 (520) 432-9217

**NOTICE OF DECISION IS HEREBY GIVEN TO:**

**STRONGHOLD FARMS LLC**

The County Board of Equalization Convened at 8:55 AM on 1/8/2025 and reached a decision on the property identified below.

**LOCATION:** COCHISE

**TAX YEAR:** 2023

**PARCEL:** 119-01-007B

**DOCKET:** 01956-02-24

**DATE:** 1/28/2025

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO BOE:</b>			367,779	357,553	2	15
<b>DECISION OF BOE:</b>			4,026	4,026	2	15

**FINDINGS OF FACT**

1. The Petitioner appealed to the County Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**

2. The appeal was timely filed. X yes no

3. **THE PETITIONER APPEALED THE FULL CASH VALUE AND REQUESTED AGRICULTURAL VALUATION BASED ON THE CURRENT USE OF THE SUBJECT PROPERTY.**  
280

4. **THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE.** 315

5. **THE BOARD FINDS THE SUBJECT PROPERTY SHOULD BE VALUED AS AGRICULTURAL PROPERTY. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002. 580**

**CONCLUSION OF LAW**

- The Board has jurisdiction to hear this case.
- Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.
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SCOTTSDALE, AZ 85255**

**COCHISE COUNTY BOARD OF EQUALIZATION**

BUILDING G, 1415 MELODY LANE BISBEE, AZ 85603 (520) 432-9217

The County Board of Equalization Convened at 9:20 AM on 1/8/2025 and reached a decision on the property identified below.

**LOCATION:** COCHISE **TAX YEAR:** 2024 **PARCEL:** 119-01-007B **DOCKET:** 01957-02-24 **DATE:** 1/28/2025

**NOTICE OF DECISION IS HEREBY GIVEN TO:**  
STRONGHOLD FARMS LLC

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO BOE:</b>			367,779	367,779	2	15
<b>DECISION OF BOE:</b>			4,026	4,026	2	15

**FINDINGS OF FACT**

1. The Petitioner appealed to the County Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**

2. The appeal was timely filed.  yes  no

3. **THE PETITIONER APPEALED THE FULL CASH VALUE AND REQUESTED AGRICULTURAL VALUATION BASED ON THE CURRENT USE OF THE SUBJECT PROPERTY.**  
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**CONCLUSION OF LAW**

1. The Board has jurisdiction to hear this case.  
 2. Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.  
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