

PETITION FOR REVIEW OF TAXPAYER NOTICE OF CLAIM

Pursuant to A.R.S. § 42-16254

RCVD CLAIMS CNTY BOS
DEC 13 2024 PM 3:33

**FOR PETITIONS FILED IN MARICOPA OR PIMA COUNTY, SUBMIT TO THE STATE BOARD OF EQUALIZATION (SBOE).
IF FILED IN ANY OTHER COUNTY, SUBMIT TO THE COUNTY BOARD OF EQUALIZATION.**

- File this petition within **90 DAYS** of the date of the meeting with the Tax Officer. Include a copy of the Notice of Claim and the Tax Officer's decision.
- **Keep a copy for your records** and mail or hand deliver one copy to either the County or State Board of Equalization.
- Deliver one copy to the Tax Officer. If mailed, send **certified mail**.
- Include an Agency Authorization form (DOR 82130AA) with this petition if the agent did not represent the taxpayer when filing the Notice of Claim.
- Complete Items 1 through 7 where applicable.

1. COUNTY Cochise PARCEL ID: 119 01 007B OR ACCOUNT NUMBER: _____
 2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
 3. PROPERTY ADDRESS OR LEGAL DESCRIPTION W2 of SW4 SEC 17 EXC S30' AREA of SEC 4 SEC 18 EXC S30'

4A. TYPE OR PRINT OWNER'S NAME AND ADDRESS AS LISTED ON TAX ROLL: Stronghold Farms LLC
9475 E Mariposa Grande Dr
Scottsdale AZ 85255

4B. MAIL CORRESPONDENCE TO: Stronghold Farms LLC
9475 E Mariposa Grande Dr
Scottsdale AZ 85255

5. COMPLETED BY: (Owner, Agent, or Attorney) Owner, Aaron Latowsky
 PHONE NUMBER 480 722 6363

AGENTS ONLY: Dept. of Financial Institutions Registration Number _____ SBOE NUMBER _____ (Pima and Maricopa Counties Only)

6. **BASIS FOR THIS PETITION:** Additional documents submitted must contain the parcel ID number or tax roll number and be attached to the petition. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation, changing the classification, or no change.

TAX YEAR	FROM (Currently)	LAND	TO (Proposed correction):	LAND
<u>2025</u> Current Year	PROPERTY CLASS <u>0004</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>\$ 55,167</u> LPV <u>\$ 55,167</u>	PROPERTY CLASS <u>4717</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>\$ 256</u> LPV <u>\$ 256</u>
<u>2024</u> One Year Prior	PROPERTY CLASS <u>0004</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>\$ 55,167</u> LPV <u>\$ 55,167</u>	PROPERTY CLASS <u>4717</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>\$ 256</u> LPV <u>\$ 256</u>
<u>2023</u> Two Years Prior	PROPERTY CLASS <u>0004</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>\$ 55,167</u> LPV <u>53,633</u>	PROPERTY CLASS <u>4717</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>\$ 256</u> LPV <u>\$ 256</u>
<u>2022</u> Three Years Prior	PROPERTY CLASS <u>4717</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>\$ 256</u> LPV <u>\$ 256</u>	PROPERTY CLASS <u>4717</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>\$ 256</u> LPV <u>\$ 256</u>

8. I hereby request that the proposed correction above be reviewed by the County or State Board of Equalization and that the Board consider the provided information in making its determination. I hereby affirm that the information included or attached is true and correct.

X [Signature] 11-22-24 latowsky@hotmail.com
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE DATE EMAIL ADDRESS

BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	PROPERTY CLASS _____
BASIS FOR DECISION: _____			
DATE RECEIVED _____	DATE DECISION MAILED _____	CHAIRMAN OR CLERK OF THE BOARD _____	

ALL IN T17 R24 158.182 AC

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY



County of Cochise
OFFICE OF THE COUNTY ASSESSOR
P.O. DRAWER 168
BISBEE, ARIZONA 85603
OFFICE: (520) 432-8650 FAX: (520) 432-8698
E-Mail: assessor@cochise.az.gov

Philip S. Leiendecker
Assessor

Felix Dagnino
Chief Deputy Assessor

CONTINUATION OF RESULTS OF REVIEW (PG 2)

Notice of Claim: 20241009007

VALUES FOR TAX YEAR 2022 THROUGH 2024 REMAIN VACANT LAND VALUE.

ASSESSOR RECEIVED AN APPLICATION FOR TAX YEAR 2025. THIS APPLICATION IS DENIED PER A.R.S. 42-12152; OWNER IS RENTING PARCEL TO A NON-QUALIFIED TENANT. OWNER MUST PRODUCE A LEASE AND FULFILL THE LEASE REQUIREMENTS WITH A QUALIFIED COMMERCIAL OPERATOR WHO POSSESSES THE CARRYING CAPACITY TO SUPPORT 40 ANIMAL UNITS FOR NATURAL GRAZING AND BE IN COMMERCIAL PRODUCTION WITH QUALIFIED OPERATOR FOR 3 OF THE LAST 5 YEARS PER A.R.S. 42-12151 & A.R.S. 42-12152.

ASSESSOR HAS SCHEDULED A MEETING TO DISCUSS THIS CLAIM ON NOVEMBER 12TH AT 10:00AM. MEETING CAN BE HANDLED TELEPHONICALLY DUE TO THE DISTANCE BETWEEN ASSESSORS OFFICE AND OWNERS RESIDENCE.

SIGNATURE OF TAX OFFICER

DATE

TAXPAYER NOTICE OF CLAIM - REAL PROPERTY

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY

Filed with the following Tax Officer:

- COUNTY ASSESSOR (e.g. land, residential, commercial, etc.)
- DEPARTMENT OF REVENUE (e.g. mines, utilities, railroads, etc.)
- COUNTY BOARD OF SUPERVISORS (errors concerning the imposition of any of tax rate)

DATE RECEIVED 10/09/2024
NUMBER 20241009007

DATE FILED: 10-1-24 NOTE: IF MAILED, SEND CERTIFIED

1. COUNTY: Cochise PARCEL ID: 11901007 B OR ACCOUNT NUMBER _____
2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
3. PROPERTY ADDRESS OR LEGAL DESCRIPTION: W2 OF SW4 SEC 17 EXC S30' 6" E2 OF SW4 SEC 18 EXC S30' ALL
- 4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL:
Stronghold Farms LLC
20201 N Scottsdale Healthcare Dr
STE 260 Scottsdale AZ 85255
- 4B. MAIL DECISION TO:
Stronghold Farms LLC
9475 E Mariposa Grande Dr
Scottsdale AZ 85255
5. BASIS FOR CLAIM AND REQUESTED CORRECTION:

TAX YEAR	FROM (Currently)	LAND	TO (Proposed correction):	LAND
<u>2025</u> TAX YEAR Current Year	PROPERTY CLASS <u>0004</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>855,167</u> LPV <u>855,167</u>	PROPERTY CLASS <u>4717</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>8256</u> LPV <u>8256</u>
<u>2024</u> TAX YEAR One Year Prior	PROPERTY CLASS <u>0004</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>855,167</u> LPV <u>855,167</u>	PROPERTY CLASS <u>4717</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>8256</u> LPV <u>8256</u>
<u>2023</u> TAX YEAR Two Years Prior	PROPERTY CLASS <u>0004</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>855,167</u> LPV <u>853,633</u>	PROPERTY CLASS <u>4717</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>8256</u> LPV <u>8256</u>
<u>2022</u> TAX YEAR Three Years Prior	PROPERTY CLASS <u>4717</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>8256</u> LPV <u>8256</u>	PROPERTY CLASS <u>4717</u> FCV ASMT. RATIO _____ LPV ASMT. RATIO _____	IMPS _____ FCV <u>8256</u> LPV <u>8256</u>

6. COMPLETED BY: (Owner, Agent, or Attorney)
Aaron Latowsky, Owner 9475 E Mariposa Grande Dr 480-772-6363
NAME/ADDRESS Scottsdale, AZ 85255 PHONE NUMBER

AGENTS ONLY: DEPT. OF FINANCIAL INSTITUTIONS REGISTRATION NUMBER _____ SBOE NUMBER _____
Include a current Agency Authorization Form (82130AA) with this notice. (PIMA AND MARICOPA COUNTIES ONLY)

7. Notice is hereby given to the Tax Officer that an error has occurred in the assessment of the property identified by parcel number in this claim. A description of the error and evidence to support the claim is provided above or is attached.

SIGNATURE OF OWNER OR REPRESENTATIVE: [Signature] EMAIL ADDRESS: latowsky@hotmail.com PHONE NUMBER: 480-772-6363

DO NOT WRITE BELOW THIS LINE - FOR TAX OFFICERS'S USE ONLY

TAX OFFICER CONSENTS TO CLAIM OF ERROR.

TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING:
DENIED PER A.R.S. 42-12151 & A.R.S. 42-12152. SEE ATTACHED.

NOTICE OF MEETING: A meeting to discuss your claim has been scheduled as follows.
11/12/2024 10:00AM TELEPHONICALLY - CALL ASSESSOR'S OFFICE AT 520-432-8689
Date Time Location
JOE ALVAREZ, DEPUTY ASSESSOR
Name and Title of Tax Officer's Representative (Please Print or Type)
[Signature] 10/18/24 520-432-8689
Signature of Tax Officer's Representative Date Phone Number

IN T17 R24 198187AC

County of Cochise
Board of Supervisors
County Board of Equalization
1415 Melody Lane
Building G
Bisbee, AZ 85603

12/7/24

RCVD COCHISE CNTY BOS
DEC 13 2024 AM 11:11

Dear Sir or Madame,

In regards to Parcel 119011007B

I have owned this parcel of grazing land consisting of just under 160 acres since December of 2021. It has been incorrectly assessed as vacant land over the past 3 years. I request that the taxation be corrected to grazing status in the years 2023, 2024, 2025, and going forward, to match the year of 2022 when it was last correctly assessed as grazing status.

I meet all criteria for grazing status currently and have continuously since I purchased the land in 2021. Joe Alvarez, without legal basis, is surmising that because my lease agreement was with Douglas Payne that he will not give my parcel grazing status. There is no legal support for his action incorrectly taxing my parcel as vacant land. To the contrary, this parcel satisfies the requirements of grazing status under A.R.S. 42-12151 as Mr Kenneth Cavey has run cattle on this parcel every year since 2018 and he has grazing tax status on all other parcels he runs cattle. Please see the attached written testimony from Mr Cavey confirming this fact. This parcel further satisfies the (3) requirements of grazing status under A.R.S. 42-12152 as: 1) Kenneth Cavey and Douglas Payne have run cattle on the parcel every year since 2018 2) I make a profit every year (when taxed correctly as grazing) and 3) the property is continuous with both Messrs. Payne and Cavey and contains the only set of corrals they use for working their cattle and also contains a runoff tank as well as a tank supplied by water pump. This parcel is, therefore, critical to their cattle operations. They have testified to this in writing, please see attached documentation.

Joe Alvarez's false conclusion that my grazing land should be taxed as vacant land because I had a grazing contract with Mr Douglas Payne rather than with Mr Kenneth Cavey has no legal merit as the Arizona Revised Statutes do NOT make any legal considerations as to the intricacies of lease agreements. Rather the statutes are relative the ACTUAL USE of the land, ie Mr Kenneth Cavey used the land and has grazing status on all his other parcels. He has testified to this in writing and noted he would in court as well. Therefore, Joe Alvarez has mistakenly assessed my grazing land as vacant land.

That completes the summary of the facts. For more detailed documentation, please read the following:

Per A.R.S. 42-12151, property is defined as "agricultural real property" if it consists of "grazing land with a minimum carrying capacity of forty animal units and containing an economically feasible number of animal units."

Per A.R.S. 42-12152, property meets criteria for agricultural purposes if:

1. It has been in active production according to generally accepted agricultural practices for at least three of the last five years.
2. There is a reasonable expectation of operating profit, exclusive of land cost, from the agricultural use of the property.
3. If the property consists of noncontiguous parcels, the noncontiguous parcels must be managed and operated on a unitary basis and each parcel must make a functional contribution to the agricultural use of the property.

Per the Arizona Department of Revenue Agricultural Property Manual (published January 2022) page 31, "Parcels that make up an agricultural operation do not need to be contiguous, and they do not need to be owned by the same owner."

Per A.R.S. 42-11054 (A) (1) and (2) The Arizona Department of Revenue has the authority to produce this manual.

Per A.R.S. 42-13051 (B) (2) The Arizona Department of Revenue relays the weight of the authority of this manual.

As required by A.R.S. 42-12151, local ranchers Mr. Douglas Payne (Mr. Payne) and Mr. Kenneth Cavey (Mr. Cavey) have agricultural grazing tax status on the land that they own and/or lease for their joint cattle operations. The only parcel that they run cattle on that has been incorrectly assessed is my parcel, 1190110007B. Both Messrs. Payne and Cavey have signed an affidavit (attached) testifying that my parcel, 119011007B, has been utilized for grazing in their partnership since 2018 and continuing to the present. Further, they elaborate on the importance of this particular parcel to their operations. Of note, I purchased this parcel from Mr. Payne with the specific understanding that the use would continue unabated for their cattle operations. It can't be overstated that Messrs. Payne and Cavey have grazing tax status on all the other property they run cattle on. Some of that land is owned by them individually, and some by other parties such as the Auerbach family.

My parcel clearly therefore satisfies A.R.S. 42-12151.

Per A.R.S. 42-12152, this parcel, 119011007B, meets all required criteria for agricultural purposes.

1. it has been in active continuous production from 2018 through the present.
2. There is a profit (when taxed correctly) after taxes are paid and fencing materials are paid for.
3. The property has been utilized continuously since 2018 for grazing by Messrs. Payne and Cavey whom own and/or lease many other contiguous and noncontiguous parcels for their operation. Attached is a signed affidavit by Messrs. Payne and Cavey testifying their use of and the importance of this property in their operations.

My parcel clearly therefore satisfies A.R.S. 42-12152.

When I told Mr. Payne what was happening, he said: "I can't believe something like this can happen in the United States of America." When I told Mr. Cavey he said: "that is

absolutely wrong what they are doing to you, what can I do to help straighten this out?" Both Messrs. Payne and Cavey have informed me they are willing to testify under oath that my parcel has been utilized for their cattle operations continuously since 2018.

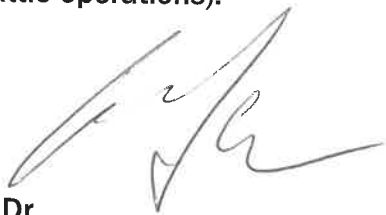
Joe Alvarez (Mr. Alvarez), the Cochise county tax officer, reported the Cochise county assessor's office had no copy of my 2021 land use application, even though the parcel was taxed correctly in 2021 and 2022. He asked me for a "time stamp" to send regarding the first copy I sent. I provided him a copy of that application but I had never received a time stamp (nor was I aware that I was supposed to have received one). He asked me to send another original copy, which I did and sent certified mail this second time. He acknowledged having received this second copy. I never received a time stamp after this second application either. When I asked him about this, Mr. Alvarez responded that due to a backlog omissions are sometimes made. He also acknowledged that he was aware of applications that had been lost.

Mr. Alvarez then noted he was declining my application because he didn't consider Mr. Payne a qualified owner-operator, but he did consider Mr. Cavey a qualified owner-operator. My lease was signed by Mr. Payne on behalf of his partnership with Mr. Cavey because I bought the parcel from Mr. Payne. Both Messrs. Payne and Cavey have testified to this on the attached signed affidavit and said they would also testify under oath. Please note that Mr. Alvarez granted grazing tax status to both Messrs. Payne and Cavey on all their other parcels. Again, the Arizona Revised Statutes are relative to the ACTUAL USE of the property. It was ACTUALLY USED by Mr Cavey who meets all requirements for the land to qualify for grazing status. Therefore Mr Alvarez has made an incorrect assessment.

It should be noted that the A.R.S. 42-12151 and A.R.S. 42-12152 clearly state the necessary qualifications of land use and that my parcel meets all the qualifications. It is indisputable that both Messrs. Payne and Cavey have utilized my parcel for grazing and cattle processing every year since 2018 through the present. Nowhere within A.R.S. 42-12151 through 42-12152 does it make any requirements regarding the intricacies of owner-operators or the land lease contracts. Rather the statutes clearly state the qualifications of active production for agricultural practices over time (which I meet), profit (which I meet), the use of the land (which I meet and to which Messrs. Payne and Cavey are willing to testify under oath), and that the minimum carrying capacity of animals is met and fulfilled (to which Messrs. Payne and Cavey will testify and further which is supported by the fact that Messrs. Payne and Cavey have grazing tax status on all the other parcels on which they run their cattle operations).

Sincerely,

Aaron LaTowsky
Stronghold Farms, LLC
9475 E Mariposa Grande Dr
Scottsdale, AZ 85255
latowsky@hotmail.com
480-772-6363



Cochise Stronghold Ranch
Grazing In Harmony with the Land



October 31, 2024

To Whom It May Concern:

This letter is to clarify the business relationship between Douglas Payne (**Cochise Stronghold Ranch**), Kenneth Cavey (**KV Ranch**) and Aaron LaTowsky, a pistachio farmer (**Stronghold Farms, LLC**) very near Payne and Cavey.

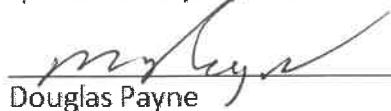
In 2018 Payne and Cavey formed a partnership to operate a cow/calf ranching business. Payne purchased a herd of black angus cows out of New Mexico to begin the partnership. We have continued to increase the herd and provide replacement cows when necessary. Payne and Cavey equally purchased all the necessary equipment to successfully ranch; to include 4-wire fencing, panels, squeeze chutes, cattle working tub, leadup, gates, water systems, feed bunks, etc. The annual costs of medications, supplements and necessary feeds are equally shared. Labor is equally provided by Payne and Cavey. Annually, the proceeds of the calf sale are split equally. Joseph Alvarez at the Cochise County Assessor's office has all of this documentation.

In December **2021**, Payne sold 160 contiguous acres (the parcel) on the north side of Cochise Stronghold Ranch to Stronghold Farms, LLC (Aaron LaTowsky) with the express agreement that Payne would lease back the parcel for the ongoing benefit of the Payne/Cavey operation. This parcel is critical to the needs of Payne and Cavey, individually and as a partnership and would not have been sold without this lease back agreement. Payne executed this lease on behalf of the Payne/Cavey partnership in 2021.

The parcel is strategically located in the northwest corner of Cochise Stronghold Ranch. **KV Ranch** is situated on the north and west boundary of this parcel. **Cochise Stronghold Ranch** is located on the south boundary of the parcel. This allows Cavey access to the parcel pasture, water and the processing equipment. Payne also has direct access to the pasture, water and equipment. This corner site connects all of Cavey and Payne's properties and allows complete and uninterrupted access. There are two separate water access points at this location. The Payne/Cavey partnership exclusively uses this planned area for working cattle. It is critically important to maintain this arrangement for the Payne/Cavey partnership as well as the entirety of KV Ranch.

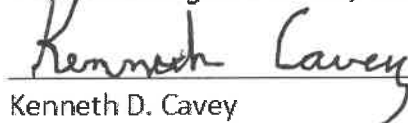
It cannot be overexpressed that this accessible geographic location is the hub of Payne/Cavey operations and is why we set it up this way many years ago. Both Payne and Cavey have equal access to the parcel to meet their individual and partnership needs.

We hope this clearly explains the accurate and needed use of the **Stronghold Farms, LLC** parcel.



Douglas Payne

Cochise Stronghold Ranch, LLC



Kenneth D. Cavey

KV Ranch



PO Box 924 ~ 99 N Stronghold Ranch Rd
Pearce, AZ 85625, Cochise County

URL: www.strongholdranch.com

Email: strongholdranch@aol.com

Cell: 602-510-6980

42-12151. Definition of agricultural real property

In this article, unless the context otherwise requires, "agricultural real property" means real property that is **one** or more of the following:

1. Cropland in the aggregate of at least twenty gross acres.
2. An aggregate ten or more gross acres of permanent crops.
3. Grazing land with a minimum carrying capacity of forty animal units and containing an economically feasible number of animal units. *Mr Kenneth Cavey testifies he has used since 2018 and meets this criteria.*
4. Land and improvements devoted to commercial breeding, raising, boarding or training equine, as defined in section 3-1201 or equine rescue facilities registered with the department of agriculture pursuant to section 3-1350.
5. Land and improvements devoted to high density use for producing commodities.
6. Land and improvements devoted to use in processing cotton necessary for marketing.
7. Land and improvements devoted to use in processing wine grapes for marketing.
8. Land and improvements devoted to use in processing citrus for marketing.
9. Land and improvements devoted to use as fruit or vegetable commodity packing plants that do not cut or otherwise physically alter the produce.
10. Land and improvements owned by a dairy cooperative devoted to high density use in producing, transporting, receiving, processing, storing, marketing and selling milk and manufactured milk products without the presence of any animal units on the land.
11. Land of at least five acres and improvements devoted to algaculture. For the purposes of this paragraph "algaculture" means the controlled propagation, growth and harvest of algae.
12. Land and improvements devoted to agritourism as defined in section 3-111.

42-12152. Criteria for classification of property used for agricultural purposes; exception; affidavit

A. Property is not eligible for classification as property used for agricultural purposes unless it meets the following criteria:

1. The primary use of the property is as agricultural land and the property has been in active production according to generally accepted agricultural practices for at least three of the last five years. Property that has been in active production may be:

Mr Kenneth Cavey testifies continuous use since 2018
(a) Inactive for a period of not more than twelve months as a result of acts of God.

(b) Inactive as a result of participation in:

(i) A federal farm program that allows voluntary land conserving use acreage or acreage conservation, or both.

(ii) A scheduled crop rotation program.

(c) Inactive or partially inactive due to a temporary or partial reduction in or transfer of the available water supply or irrigation district water allotments for agriculture use in the farm unit. For land within an irrigation district in a county with a population of less than nine hundred thousand persons, the temporary or partial reduction or transfer may be verified by an official certification from the irrigation district to the county assessor that confirms the reduction or transfer, except that if that land is located in an active management area and the land does not have an irrigation grandfathered groundwater right, the land is not eligible as cropland. A certification for temporary or partial reduction is not valid for full inactivity of the farm unit for more than one year.

(d) Grazing land that is inactive or partially inactive due to reduced carrying capacity or generally accepted range management practices.

2. There is a reasonable expectation of operating profit, exclusive of land cost, from the agricultural use of the property.

When taxed correctly, I make a small profit yearly

3. If the property consists of noncontiguous parcels, the noncontiguous parcels must be managed and operated on a unitary basis and each parcel must make a functional contribution to the agricultural use of the property.

Mr Kenneth Cavey testifies to this

B. If feedlot or dairy operations that are in active production are moved to another property at which the operations are in active production, the requirement that the property be in active production for at least three of the last five years does not apply to the property to which the operations are moved for the first three years after the operations are moved.

C. The requirement in subsection A, paragraph 2 of this section is satisfied if the owner files with the assessor an affidavit of agricultural use, signed by the owner attesting that all information in the affidavit is true and the property is actively producing with an expectation of profit.

Stronghold Farms LLC
9475 E Mariposa Grande Dr
Scottsdale AZ 85255

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

CERTIFIED MAIL®



9589 0710 5270 2327 1931 03

Retail



85603

U.S. POSTAGE PAID

FCM LETTER

SCOTTSDALE, AZ 85255

DEC 11, 2024

\$5.86

S2324K502928-06

RDC-99

Board of Supervisors
County Board of Equalization
1415 Melody Lane
Building G
Bisbee, AZ 85603

656038009 R002

ROYD COCHISE CNTY BOS
DEC 13 2024 PM 11:11

