

Office of Assessor



2026/2027 BUDGET PRESENTATION

**COCHISE COUNTY BOARD OF SUPERVISOR
BUDGET HEARING
APRIL 16, 2026**

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

Annual Assessed Value Reporting- Taxing Jurisdictions



COCHISE COUNTY
COCHISE COLLEGE
CITIES/TOWNS (7)
SCHOOL DISTRICTS (23)
HOSPITAL DISTRICTS (2)
FIRE DISTRICTS (16)
STREET LIGHT IMPROVEMENT
DISTRICTS (5)
WATER IMPROVEMENT DISTRICTS
(3)
SPECIAL DISTRICTS (28)

Assessor Staff Positions



- Elected Official (1)
 - Chief Deputy (1)
 - Admin Assist (1)
 - Tech Support Admin (2)
 - Appraiser III (1)
 - Appraiser II (5).....2 Vacant
 - Appraiser I (11).....4 Vacant
 - Cartographer (1)
 - Assessor Tech Sr. (5)
 - Assessor Tech (8).....2 Vacant
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- 36 Positions (8 Vacancies @ 4/2026)

Cochise County Property Full Cash Value



5 Year Full Cash Value History

- ❑ 2026 Cochise County FCV = \$13,773,273,931 (+.018) + \$245,305,051
- ❑ 2025 Cochise County FCV = \$13,527,968,880 (+.058) + \$742,490,642
- ❑ 2024 Cochise County FCV = \$12,785,478,238 (+.159) + \$1,755,655,259
- ❑ 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

Cochise County Limited Property Value



5 Year Limited Property Value History

- ❑ 2026 Cochise County LPV = \$11,401,264,456 (+ .044) + \$479,449,824
- ❑ 2025 Cochise County LPV = \$10,921,814,632 (+ .059) + \$611,028,109
- ❑ 2024 Cochise County LPV = \$10,310,786,523 (+ .054) + \$527,346,144
- ❑ 2023 Cochise County LPV = \$9,783,440,379 (+.055) + \$515,179,464
- ❑ 2022 Cochise County LPV = \$9,268,260,915 (+.039) + \$344,378,693

2026 Full Cash Valuation Breakout

<p>Locally Assessed Land</p> <p>Assessment rate dropped from 18% to 15% since 1980</p>	<p>\$ 3,020,794,432</p>	<p>22%</p>
<p>Locally Assessed Improvements</p> <p>Assessment rate dropped from 15% to 10% (Res) 34% Drop Assessment rate dropped from 27% to 10% (Res Rental) 63% Drop Assessment rate dropped from 27% to 16% (Com) 41% Drop (→15%)</p>	<p>\$ 9,604,040,412</p>	<p>70%</p>
<p>Locally Assessed Personal Property</p> <p>Assessment rate dropped from 27% to 10% (Res Rental) 63% Drop Assessment rate dropped from 27% to 16% (Com) 41% Drop (→ 15%)</p>	<p>\$ 216,946,574</p>	<p>2%</p>
<p>Centrally Valued Property</p> <p>(Power generating facilities, power transmission lines, water utility companies, railroads, pipelines, telecommunication towers/lines , electric coops) ALL ASSESSMENTS SELF REPORTED TO AZ DEPT OF REVENUE ALL CVP ASSESSMENTS CONFIDENTIALLY BY AZ DEPT OF REVENUE ALL CVP ASSESSMENTS HAVE STATUTORY VALUATION METHODOLGY CVP ASSESSMENT RATE HAS DROPPED FROM 60% TO 16% (→ 15) -DROP OF 73% SINCE 1980. State of AZ shares no revenue benefit in the outcome of the CVP duties, only manpower and attorney expenses to defend valuation appeals in CVP appeal hearings and court challenges, a disincentive to hold the line on valuations. AZ Dept of Revenue Property Tax Division staff reduction by over 80% in last 25 years.</p>	<p>\$ 931,492,513</p>	<p>6%</p>
<p>Total Full Cash Value</p>	<p>\$ 13,773,273,931</p>	<p>100%</p>

TY2027 Sales Ratio Report - Cochise County
 TY2027 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		0.840	0.307	740	0.823	0.865	0.261
	2 VAC	1	Tombstone	0.823	0.173	39	0.742	0.900	0.296
	2 VAC	2	Bisbee	0.882	0.240	36	0.814	0.964	0.298
	2 VAC	3	Sierra Vista	0.841	0.309	145	0.792	0.945	0.274
	2 VAC	4	Benson/St David	0.830	0.271	104	0.789	0.865	0.278
	2 VAC	5	Willcox	0.879	0.307	63	0.785	0.985	0.286
	2 VAC	6	Pearce/Ash Creek	0.851	0.347	168	0.769	0.896	0.272
	2 VAC	7	Douglas	0.936	0.355	87	0.800	1.042	0.281
	2 VAC	8	Sulphur Springs	0.732	0.319	70	0.667	0.889	0.285
	2 VAC	9	Bowie/San Simon	0.788	0.149	28	0.725	0.847	0.305
	2 RES	Countywide		0.804	0.122	1884	0.798	0.809	0.205
	2 RES	1	Tombstone	0.849	0.130	36	0.807	0.945	0.239
	2 RES	2	Bisbee	0.852	0.147	187	0.819	0.874	0.217
	2 RES	3	Sierra Vista	0.797	0.104	1237	0.792	0.804	0.207
	2 RES	4	Benson/St David	0.758	0.107	152	0.739	0.776	0.219
	2 RES	5	Willcox	0.839	0.141	57	0.809	0.885	0.231
	2 RES	6	Pearce/Ash Creek	0.798	0.130	66	0.755	0.842	0.228
	2 RES	7	Douglas	0.883	0.170	129	0.845	0.915	0.220
	2 RES	8	Sulphur Springs	0.679	0.164	13	0.627	0.798	0.265
	2 RES	9	Bowie/San Simon	0.739	0.310	7	0.429	1.421	0.290
	2 COM	Countywide		0.847	0.264	109	0.816	0.908	0.278

Pending Assessment Challenges



- ❑ **AZDOR EQUALIZATION ORDER #26-0115 Cochise County**

Issued to: Cochise County Assessor January 15, 2026

Vacant Land – 6 market areas

Commercial Property – county wide

- ❑ **AZ Supreme Court Decision**

15,439 acres mature nut orchard ($\$1800 \text{ p/ac} + \$12,000 \text{ p/ac} = \mathbf{\$13,800 \text{ p/ac}}$)

17,959 acres immature nut orchard ($\mathbf{\$1800 \text{ p/ac}}$ add $\$12,000 \text{ p/ac}$ @ maturity)

498 acres vineyards ($\$1800 \text{ p/ac} + \$8000 \text{ p/ac} = \mathbf{\$9800 \text{ p/ac}}$)

- ❑ **HB 2261 Property Tax; Agricultural Real Property**

- ❑ **Riverview Dairy(s)**

2026 FCV= \$267,305,989

2026 LPV= \$174,725,703

- ❑ **Mobile Home Valuation Methodology Update**

6182 Mobile Homes assessed as Personal Property

8074 Mobile Homes assessed as Affixed real property

End



PHILIP S. LEIENDECKER
COCHISE COUNTY ASSESSOR