

**PROCEEDINGS OF THE COCHISE COUNTY BOARD OF EQUALIZATION
MEETING HELD ON
Tuesday, October 11, 2016**

A meeting of the Cochise County Board of Equalization was held on Tuesday, October 11, 2016 at 10:00 a.m. in the Board of Supervisors' Hearing Room, 1415 Melody Lane, Building G, Bisbee, Arizona.

Present: Richard R. Searle, Chairman; Patrick G. Call, Vice-Chairman; Ann English, Supervisor
Staff Present: James E. Vlahovich, County Administrator
Edward T. Gilligan, Deputy County Administrator
Britt W. Hanson, Chief Civil Deputy County Attorney
Arlethe G. Rios, Clerk of the Board

Chairman Searle called the meeting to order at 10:00 a.m.

ANY ITEM ON THIS AGENDA IS OPEN FOR DISCUSSION AND POSSIBLE ACTION

PLEDGE OF ALLEGIANCE

THE ORDER OR DELETION OF ANY ITEM ON THIS AGENDA IS SUBJECT TO MODIFICATION AT THE MEETING

ACTION

Board of Equalization

1. Approve the Board of Equalization Hearing Officer's recommended decisions for Notice of Value appeal hearings held on September 8 and 29, 2016.

Chairman Searle said that one of the appellants, Mr. Roy Markle, had asked that his parcel be considered by the Board as he had not resolved all his issues through the hearing with Judge Jim Riley.

Vice-Chairman Call amended the motion to approve the Board of Equalization Hearing Officer's recommended decisions for Notice of Value appeal hearings held on September 8 and 29, 2016, except parcel number 206-23-088. Supervisor English seconded the motion.

Chairman Searle called for the vote and it was approved 3-0.

Chairman Searle asked Mr. Markle to speak about his request regarding his appeal on parcel 206-23-088.

Mr. Markle said that he had reached an agreement with the Assessor regarding the valuation moving forward, but he wanted a refund for the last three years in reference to the Senior Valuation Freeze.

Supervisor English said that the Board had received Mr. Markle's letter addressing his

request for a refund, but she did not think that a refund could be given since Mr. Markle had requested his values stay frozen.

Mr. Phil Leiendecker, County Assessor, said that the reason the freeze had continued was at Mr. Markle's request. He noted that under statute the freeze stays in place regardless of the increase or decrease of property values and added that the Assessor could not change any property values that had a freeze applied. He also said that they had come to an agreement with Mr. Markle for the value moving forward, but could not issue a refund for past values.

Chairman Searle asked if the Board could issue a refund.

Mr. Hanson said that the Board did not have the authority to do that.

Supervisor English moved to approve the Hearing Officer's recommendation for the Notice of Value appeal regarding parcel 206-23-088. Vice-Chairman Call seconded the motion.

Chairman Searle called for the vote and it was approved 3-0.

2. Uphold or amend the Hearing Officer's recommended decision for several parcels owned by Phelps Dodge Corporation.

Ms. Rios said that the appellants' attorney had submitted a letter of dissent in response to the Hearing Officer's decision, but they were not formally appealing.

Mr. Leiendecker said that his office had given the appellant slight reductions on the assessments and removed some structures from the market value, as well as acknowledged that some structures were not being used as part of the commercial operation.

Supervisor English said it was important to note that the buildings are maintained for historical purposes, but not used as part of their operation.

Supervisor English moved to uphold the Hearing Officer's recommended decision for several parcels owned by Phelps Dodge Corporation. Vice-Chairman Call seconded the motion.

Chairman Searle called for the vote and it was approved 3-0.

Chairman Searle adjourned the meeting at 10:20 a.m.

APPROVED:

Richard R. Searle, Chairman

ATTEST:

Arlenthe G. Rios, Clerk of the Board