

**PROCEEDINGS OF THE COCHISE COUNTY BOARD OF SUPERVISORS
WORK SESSION HELD ON
THURSDAY, APRIL 29, 2021**

A work session of the Cochise County Board of Supervisors was held on Thursday, April 29, 2021, at 11:30 a.m. in the Board of Supervisors' Hearing Room, 1415 Melody Lane, Building G, Bisbee, Arizona.

Present: Ann English, Chairman; Peggy Judd, Vice-Chairman, telephonic; Tom Crosby, Supervisor

Staff Present: Richard G. Karwaczka, County Administrator
Sharon Gilman, Associate County Administrator
Paul Correa, Civil Deputy County Attorney
Kim Lemons, Clerk of the Board
Camila Rochin, Public Information Officer

Attendees: Daniel Duchon, Budget Manager
Philip Leiendecker, County Assessor
Felix Dagnino, Chief Deputy Assessor
Maureen Bandosz, Administrative Assistant
Shanna James, Technical Support Administrator
Shannon Romero, Technical Support Administrator

Chairman English called the meeting to order at 11:30 a.m.

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

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

ITEMS FOR DISCUSSION

Board of Supervisors

1. Budget Work Session - Discussion of County Budget for Fiscal Year 2021-2022 specifically: County Assessor's Office.

Mr. Leiendecker presented this item using a PowerPoint presentation. He introduced staff and reviewed the Assessor's primary statutory duties. He reviewed staffing, vacancies, and the budget for each position, the 2021 Assessment Roll, a five-year valuation history, and the 2021 assessment rates compared to the rates in 1980. He presented an estimated tax bill for a \$100,000 valuation, noting the wide variation based on location and type of use. The County's tax rate has increased by 1.8% since 2010, compared to 50.3% for Cochise College's rate and a variety of changes for the Combined School Rate, based on location. He discussed the reasons that tax bills may increase, and requested that taxpayers be directed to the Assessor's Office for answers. He detailed four assessment challenges: updated aerial photography, agricultural assessments of orchards and vineyards, inability to perform all statutory functions due to staffing and budget

restrictions, and the impact on the appraisal process of a volatile real estate market.

The Board and Mr. Leiendecker discussed the amount of time to process deeds; the taxing districts and potential for differing tax districts for Public Safety Personnel Retirement System (PSPRS) costs, and the challenge facing assessors due to orchards and vineyards.

Chairman English adjourned the meeting at 12:19 p.m.

APPROVED:

Ann English, Chairman

ATTEST:

Kim Lemons, Clerk of the Board