

**PROCEEDINGS OF THE COCHISE COUNTY BOARD OF SUPERVISORS
WORK SESSION HELD ON
THURSDAY, APRIL 28, 2022**

A work session of the Cochise County Board of Supervisors was held on Thursday, April 28, 2022, at 1:30 p.m. in the Board of Supervisors' Executive Conference Room, 1415 Melody Lane, Building G, Bisbee, Arizona.

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

Staff Present: Richard G. Karwaczka, County Administrator
Sharon Gilman, Deputy County Administrator
Christine Roberts, Chief Civil Deputy County Attorney
Tim Mattix, Clerk of the Board
Camila Rochin, Public Information Officer

Attendees: Philip S. Leiendecker, County Assessor
Maureen Badosz, Administrative Assistant
Daniel Duchon, Budget Manager

Chairman English called the meeting to order at 1:30 p.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 2022-2023 specifically: County Assessor's Office.

Mr. Leiendecker presented this item with a PowerPoint presentation. He reviewed the expenses of the Assessor's Office, which include employees, contracting services, and non-discretionary expenses such as vehicles. The budget request includes a \$50,000 increase for new software to connect with the Recorder's Office software and automate transfer of property ownership upon deed recordation; the software is still under evaluation and a final purchasing decision has not yet been made. An additional 3-4% increase is included to cover rising costs of their standard software needs. There are 36 positions in the Assessor's Office, including eight vacancies, and the budget request includes full funding for all 36 positions.

Mr. Leiendecker discussed the five-year valuation history, which has increased each year. He reviewed challenges and accomplishments in the past year, including updated aerial photography, the staffing shortage and its impact on performing the duties of the office, updating agricultural assessments of orchards and vineyards, and assessing new construction. He reviewed in detail the recent agricultural reappraisal,

the 2023 Agricultural Value Change, and the information provided to landowners with the reappraised values. He noted the upcoming deadline for valuation appeals and the current number of appeals received.

Mr. Leiendecker presented an example of the Department of Revenue's annual measurement of the County's compliance with statutory valuation levels. Mr. Duchon and Mr. Leiendecker explained the relationship between the full cash value, actual market value, the net assessed value, and how the tax rate is applied.

In response to the Board, Mr. Leiendecker detailed how exempt classifications set by legislation affect the total valuation for the County. The Board and Mr. Leiendecker also discussed currently-proposed legislation and its potential impact on land assessments and processes; factors impacting land values; internet sales activity; and, valuation of ranches and dairy farms. There was detailed discussion regarding the valuation of agricultural land.

Mr. Duchon summarized that there is one decision still to be made, whether to move forward with the software and how to fund it. The Board and Mr. Leiendecker discussed the annual software charge, efficiencies of the software, and options to fund the software within the existing budget.

Chairman English adjourned the meeting at 2:28 p.m.

APPROVED:

Ann English, Chairman

ATTEST:

Tim Mattix, Clerk of the Board