

**PROCEEDINGS OF THE COCHISE COUNTY BOARD OF SUPERVISORS  
BOARD OF EQUALIZATION MEETING HELD ON  
TUESDAY, OCTOBER 10, 2023**

A Board of Equalization meeting of the Cochise County Board of Supervisors was held on Tuesday, October 10, 2023 at 10:00 a.m. in the Board of Supervisors' Hearing Room, 1415 Melody Lane, Building G, Bisbee, Arizona.

Present: Peggy Judd, Chairman; Tom Crosby, Vice-Chairman; Ann English, Supervisor  
Staff Present: Richard G. Karwaczka, County Administrator; Sharon Gilman, Deputy County Administrator/Interim Clerk of the Board; Christine Roberts, Chief Civil Deputy County Attorney; Lara Loewenheim, Deputy Clerk of the Board  
Attendees: Philip S. Leiendecker, County Assessor

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

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

***CONSENT***

**Board of Supervisors**

1. Ratify the State Board of Equalization (SBOE) Hearing Officer's decisions for Notice of Value appeals hearings held on September 19, 2023 and September 28, 2023, as noted in attached exhibit.

Supervisor English made a motion to approve Consent Agenda item 1.  
Vice-Chairman Crosby seconded the motion and it carried unanimously.

***ACTION***

**Board of Supervisors**

2. Ratify, deny, or modify the State Board of Equalization (SBOE) Hearing Officer's decision for Notice of Value appeal hearing on docket 804, Various Ladd Properties, held on September 19, 2023 and September 28, 2023, as noted in the attached exhibit.

Mr. Leiendecker presented this item. Mr. Leiedecker explained that this item was removed from the Consent Agenda due to the decision of the Hearing Officer being in conflict with the recommendation of the Assessor's office at the Hearing. He stated that the railroad right-of-way on the Ladd property was extinguished and went back to the property owner and it should not have been as Union Pacific has not abandoned

it and is still in control. Mr. Leiendecker stated that the Hearing Officer determined that the property could not be exempted and the Assessor's Officer nor the property owner asked this property to be exempt. He stated that his recommendation to the Board was to exclude the railroad right-of-way out of the Ladd property. In response to the Board, Mr. Leiendecker stated that staff would be initiating a tax roll correction to Union Pacific to reestablish the assessment and it is not centrally valued because it is not in operation.

Supervisor English made a motion to modify the State Board of Equalization (SBOE) Hearing Officer's decision for Notice of Value appeal hearing on docket 804, Various Ladd Properties, held on September 19, 2023 and September 28, 2023, to exclude the railroad right-of-way from the Ladd property and the full cash value would be \$838,146 with no change in the limited value. Vice-Chairman Crosby seconded the motion.

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

Chairman Judd adjourned the meeting at 10:10 a.m.

APPROVED:

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Peggy Judd, Chairman

ATTEST:

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Sharon Gilman, Deputy Clerk of the Board