

**PROCEEDINGS OF THE COCHISE COUNTY BOARD OF SUPERVISORS
SPECIAL/EXECUTIVE MEETING HELD ON
THURSDAY, MARCH 20, 2025**

A special meeting of the Cochise County Board of Supervisors was held on Thursday, March 20, 2025 at 9:00 a.m. in the Board of Supervisors' Executive Conference Room, 1415 Melody Lane, Building G, Bisbee, Arizona.

Present: Frank Antenori, Chairman; Tom Crosby, Vice-Chairman; Kathleen L. Gomez, Supervisor

Staff Present: Sharon Gilman, Interim County Administrator
Joe Casey, Interim Deputy County Administrator
Paul Correa, Chief Civil Deputy County Attorney
Lara Loewenheim, Clerk of the Board

Attendees: Philip Leiendecker, County Assessor
Felix Dagnino, Chief Deputy Assessor

Chairman Antenori called the meeting to order at 9:04 a.m.

ACTION

Board of Supervisors

Pursuant to A.R.S. § 38-431.03 (A)(3) and (4), the Board may go into executive session for legal advice with the attorney of the public body and to consider its position and instruct attorneys regarding the public body's position in pending litigation.

1. Discussion, direction and possible action regarding the proposed settlement of the Large Tax Appeal *CDS TWO LP v. Cochise County - TX2023-000313*, now pending in Arizona Tax Court, a division of the Superior Court of and for Maricopa County.

Pursuant to A.R.S. § 38-431.03 (A)(3) and (4), the Board may go into executive session for legal advice with the attorney of the public body and to consider its position and instruct attorneys regarding the public body's position in pending litigation.

Vice-Chairman Crosby made a motion pursuant to A.R.S. § 38-431.03 (A)(3) and (4) to discuss, direction and possible action regarding the proposed settlement of the Large Tax Appeal *CDS TWO LP v. Cochise County - TX2023-000313*, now pending in Arizona Tax Court, a division of the Superior Court of and for Maricopa County. Supervisor Gomez seconded the motion.

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

The Board moved into executive session at 9:05 a.m.

The Board came out of Executive Session at 9:26 a.m. All Board members were present.

Vice-Chairman Crosby made a motion to approve the settlement of the Large Tax Appeal *CDS TWO LP v. Cochise County - TX2023-000313*, now pending in Arizona Tax Court, a division of the Superior Court of and for Maricopa County. Chairman Antenori seconded the motion.

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

2. Discussion, direction and possible action regarding the proposed settlement of the Large Tax Appeal *CDS TWO LP v. Cochise County, TX2024-000252*, now pending in Arizona Tax Court, a division of the Superior Court of and for Maricopa County.

Pursuant to A.R.S. § 38-431.03 (A)(3) and (4), the Board may go into executive session for legal advice with the attorney of the public body and to consider its position and instruct attorneys regarding the public body's position in pending litigation.

Vice Chairman Crosby made a motion pursuant to A.R.S. § 38-431.03 (A)(3) and (4) Discussion, direction and possible action regarding the proposed settlement of the Large Tax Appeal *CDS TWO LP v. Cochise County, TX2024-000252*, and *AEI National Income Property Fund VIII LP v. Cochise County, TX2024-000425*, now pending in Arizona Tax Court, a division of the Superior Court of and for Maricopa County. Supervisor Gomez seconded the motion.

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

The Board moved into executive session at 9:28 a.m.

The Board came out of Executive Session at 9:43 a.m. All Board members were present.

Vice Chairman Crosby made a motion to approve the Assessor's recommendation to settle the *CDS TWO LP v. Cochise County, TX2024-000252*. Supervisor Gomez seconded the motion.

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

3. Discussion, direction and possible action regarding the proposed settlement of the Large Tax Appeal *AEI National Income Property Fund VIII LP v. Cochise County, TX2024-000425*, now pending in Arizona Tax Court, a division of the Superior Court of and for Maricopa County.

Pursuant to A.R.S. § 38-431.03 (A)(3) and (4), the Board may go into executive session for legal advice with the attorney of the public body and to consider its position and instruct attorneys regarding the public body's position in pending litigation.

Vice Chairman Crosby made a motion to approve the Assessor's recommendation to settle the *AEI National Income Property Fund VIII LP v. Cochise County, TX2024-000425*, now pending in Arizona Tax Court, a division of the Superior Court of and for Maricopa County. Supervisor Gomez seconded the motion.

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

Mr. Leiendecker explained that his office is responsible for valuing all properties at market value, which includes separate assessments of land and structures. He stated land value is determined using sales data, while structures are assessed through a computerized costing program that factors in location and regional adjustments. He stated properties are further evaluated based on quality, size, and market area comparisons to ensure accurate valuation. He stated current projects include updating commercial property assessments and reevaluating mobile home valuations to better align with market conditions.

Mr. Leiendecker discussed the availability of a presentation on Arizona's property tax history over the past 40 years. The Board discussed the assessment of off-grid properties, including unconventional structures like straw bale and tire houses. The Board raised concerns about the increasing number of alternative housing setups, such as converted sheds and trucks, and how they fit into property valuation. Mr. Leiendecker acknowledged the appraisal challenges and a follow-up on the topic will be discussed at a later date.

Chairman Antenori adjourned the meeting at 9:57 a.m.

APPROVED:

Frank Antenori, Chairman

ATTEST:

Lara Loewenheim, Clerk of the Board