

**PROCEEDINGS OF THE COCHISE COUNTY BOARD OF SUPERVISORS  
WORK SESSION HELD ON  
THURSDAY, APRIL 17, 2025**

A work session of the Cochise County Board of Supervisors was held on Thursday, April 17, 2025, at 3:30 p.m. in the Board of Supervisors' Hearing 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  
Lara Loewenheim, Clerk of the Board

Attendees: Philip Leiendecker, County Assessor  
Felix Dagnino, Deputy County Assessor  
Shannon Romero, Technical Support Administrator  
Shanna James, Technical Support Administrator  
Maureen Badosz, Administrative Assistant  
Stacy Fenhaus, Budget Manager

Chairman Antenori called the meeting to order at 3:40 p.m.

***ITEMS FOR DISCUSSION***

**Board of Supervisors**

1. Budget Work Session - Discussion of County Budget for Fiscal Year 2025-2026 specifically: County Assessor's Office.

Phillip Leiendecker, County Assessor, presented this item using a PowerPoint presentation. He introduced key staff members and highlighted their years of service and roles in maintaining the office's core functions. He explained that about 98% of the office's budget is mandated by law, with increases mainly due to postage, printing, and software lease costs. He stated a temporary \$60,000 increase this year was caused by a change in the software provider's billing cycle. He emphasized ongoing challenges like staffing shortages and the difficulty of meeting all statutory mandates due to limited manpower.

Mr. Leiendecker explained that assessors do have the legal right to come onto properties for assessments, but if asked to leave, they comply and base the assessment on an estimate. He noted that drones are used by some counties but his office prefers in-person visits and aerial imagery for privacy reasons. He stated safety remains a concern in remote areas, but clearly marked county vehicles and aerial imagery have made assessments more efficient and less invasive.

Mr. Leiendecker shared that the county's current full cash value is \$13.5 billion, marking a nearly 6% increase from the previous year. He noted the complex workflow in the office, with staff managing appeals for the 2026 roll while already working on

valuations for 2027. He also expressed concern about the lack of oversight on centrally valued properties managed by the Department of Revenue, which are self-reported and confidential, with limited transparency or accountability.

Mr. Leiendecker explained that the county is divided into nine market areas to help assess land and property values more accurately. He noted that current residential median value ratios are slightly below target, with residential at 77%, land at 76%, and commercial properties at 84%. He stated a new cost system is being implemented to improve commercial property valuations, which are currently skewed due to limited sales data in some areas. He also pointed out that while the office works hard to maintain full cash values, legislative reductions in assessment rates, particularly for centrally valued and commercial properties, continue to erode the county's tax base.

In response to the Board, Mr. Leiendecker explained that many wrongly blame the Board of Supervisors for rising property taxes despite their limited role in setting rates. He emphasized that county tax rates have remained relatively stable compared to fluctuating rates from special districts. He highlighted the broader range of services the county provides versus more limited offerings from institutions like the college.

Mr. Leiendecker outlined future priorities for the Assessor's Office, including staff development, identifying new construction, and reappraising land and mobile homes. He stated a significant change is planned for mobile home valuation, shifting to a square-foot-based approach to better reflect market value. He mentioned ongoing tax court cases, particularly one involving orchards and vineyards that could have statewide implications depending on the Court of Appeals' decision.

Chairman Antenori adjourned the meeting at 4:30 p.m.

APPROVED:

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Frank Antenori, Chairman

ATTEST:

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Lara Loewenheim, Clerk of the Board