

Board of Equalization

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District 3

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Clerk

AGENDA FOR BOARD OF EQUALIZATION MEETING

Monday, February 28, 2011 at 3:00 p.m.

BOARD OF SUPERVISORS HEARING ROOM

1415 MELODY LANE, BUILDING G, BISBEE, AZ 85603

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

ROLL CALL

Members of the Cochise County Board of Equalization will attend either in person or by telephone, video or internet conferencing.

ACTION

Uphold or Amend the Assessor's decision in the Taxpayer Notice of Claim for parcel 105-14-257 (Morris).

Uphold or Amend the Notice of Proposed Correction for parcel number 401-10-039L (Freeman).

Pursuant to the Americans with Disabilities Act (ADA), Cochise County does not, by reason of a disability, exclude from participation in or deny benefits or services, programs or activities or discriminate against any qualified person with a disability. Inquiries regarding compliance with ADA provisions, accessibility or accommodations can be directed to Chris Mullinax, Safety/Loss Control Analyst at (520) 432-9720, FAX (520) 432-9716, TDD (520) 432-8360, 1415 Melody Lane, Building F, Bisbee, Arizona 85603.

Cochise County - 1415 Melody Lane, Building G - Bisbee, Arizona 85603
(520) 432-9200 - Fax (520) 432-5016 - Email: board@cochise.az.gov
www.cochise.az.gov

"PUBLIC PROGRAMS, PERSONAL SERVICE"

Board of Equalization Meeting

Date: 02/28/2011

Petition For Review of Taxpayer Notice of Claim (Norris)

Submitted By: Gussie Motter, Board of Supervisors

Department: Board of Supervisors

Presentation: No A/V Presentation

Document Signatures:

NAME of PRESENTER: Phil Leiendecker

Mandated Function?:

Recommendation:

of ORIGINALS

Submitted for Signature:

TITLE of PRESENTER: Assessor

Source of Mandate or Basis for Support?:

Agenda Item Text:

Uphold or Amend the Assessor's decision in the Taxpayer Notice of Claim for parcel 105-14-257 (Morris).

Background:

The taxpayer, Edwin Morris, claims that he was incorrectly charged a commercial rate for his property for the 2009 and 2010 tax years.

The Assessor disputed Mr. Morris's claim citing ARS 42-12054 which precludes the Assessor from reclassifying property after the rolls have closed with the exception of an owner occupied parcel. The subject property is not owner occupied. The Current use will be reflected in the 2012 assesment.

Department's Next Steps (if approved):

If the Assessor's decision is amended, the Treasurer will send the property owner a refund. If the Assessor's decision is upheld, the property will be reclassified in the next assessment.

Impact of NOT Approving/Alternatives:

See above

To BOS Staff: Document Disposition/Follow-Up:

Send Mr. Morris a letter regarding the outcome of the hearing.

Attachments

Morris Notice of Claim

Board of Equalization Meeting

Date: 02/28/2011

Notice of Proposed Correction (Freeman)

Submitted By: Gussie Motter, Board of Supervisors

Department: Board of Supervisors

Presentation: No A/V Presentation

Document Signatures:

NAME of PRESENTER: Phil Leiendecker

Mandated Function?:

Recommendation:

of ORIGINALS

Submitted for Signature:

TITLE of PRESENTER: Assessor

Source of Mandate or Basis for Support?:

Agenda Item Text:

Uphold or Amend the Notice of Proposed Correction for parcel number 401-10-039L (Freeman).

Background:

The Assessor sent a Notice of Proposed Correction to the property owner. The owner, Ms. Freeman, disputed the proposed correction feeling that the proposed correction does not reflect an accurate assessment of land value. Her letter is attached.

Department's Next Steps (if approved):

If the proposed correction is upheld, the Assessor's values will stand. If the proposed correction is amended, those values will be used in the assessment.

Impact of NOT Approving/Alternatives:

See above.

To BOS Staff: Document Disposition/Follow-Up:

Send decision letter to Ms. Freeman.

Attachments

Freeman Notice of Proposed Correction

Office of County Assessor
c/o Philip Seindecker
P.O. Drawer 168
Bisbee, AZ 85603

2011 FEB 15 PM 4: 14

Dear Mr. Seindecker,

I am in dispute of the assessment of Parcel #401-10-0392. I was sent a notice of claim/error #20100608167 on January 20, 2011.

Improvements on land were none and it was properly corrected from \$20,840 to 0 from 2008 thru 2010.

However, in 2008, the land was increased from \$19,079 to \$69,605. This does not reflect the "fair market value" of the property. Land value decreased dramatically from 2008 to 2010. There have been no land sales in the last 2 years in the near vicinity of the said property; i.e., there is no market for the land.

I have 3 parcels sold in Cochise County over the past 2 years which are not near said property, however, they are the only comparables.

Your assessment of my property is much more than those properties sold.

I am disputing the assessment and request a hearing before the Board of Equalization.

Sincerely,
Alma Freeman

NOTICE OF PROPOSED CORRECTION

Pursuant to A.R.S. § 42-16252

FOR OFFICIAL USE ONLY

Property Owner: See last page for information regarding this correction.

COCHISE COUNTY NUMBER 20100608167

Notice is hereby given that an error has been discovered in the assessment of the property identified by parcel number or tax roll number in this notice. A description of the error, the reason for the error, and the proposed correction are listed below.

COUNTY COCHISE BOOK/MAP/PARCEL 401 - 10 039M 23 AM 11:01

IF CHECKED HERE, THIS CORRECTION INCLUDES OTHER PARCELS. SEE ATTACHED MULTIPLE PARCEL FORM.

PROPERTY ADDRESS OR LEGAL DESCRIPTION _____

OWNER'S NAME ON TAX ROLL
 FREEMAN, ALOMA D. 807
 241 N. VINE ST APT 406W
 SALT LAKE CITY, UT 84103

TAX OFFICER
 Cochise County Assessor
 Philip S. Leiendecker
 PO Box 168
 Bisbee, AZ 85603
 Telephone: (520) 432-8650 FAX: (520) 432-8698

DESCRIPTION OF AND REASON FOR PROPOSED CORRECTION

CORRECT ASSESSMENT - REMOVE ASSESSMENT FOR STRUCTURE/IMPROVEMENT, NOW CORRECTLY ASSESSED TO PARCEL 401-10-039M; LEGAL CLASS AND LAND VALUE ERROR CORRECTED.

PROPOSED CORRECTION (TOTAL VALUE OF MULTIPLE PARCELS)

2008	FROM	LEGAL CLASS	M	LAND	19,079	TO	LEGAL CLASS	2	LAND	14,079
TAX YEAR				IMPS	20,840				IMPS	0
		ASSMT. RATIO	11.5	TOTAL FCV	39,919		ASSMT. RATIO	16	TOTAL FCV	14,079
				TOTAL LPV	36,387				TOTAL LPV	11,855
2009	FROM	LEGAL CLASS	M	LAND	19,079	TO	LEGAL CLASS	2	LAND	69,605
TAX YEAR				IMPS	21,786				IMPS	0
		ASSMT. RATIO	11.5	TOTAL FCV	40,865		ASSMT. RATIO	16	TOTAL FCV	69,605
				TOTAL LPV	40,025				TOTAL LPV	26,293
2010	FROM	LEGAL CLASS	M	LAND	19,079	TO	LEGAL CLASS	2	LAND	69,605
TAX YEAR				IMPS	22,322				IMPS	0
		ASSMT. RATIO	11.4	TOTAL FCV	41,401		ASSMT. RATIO	16	TOTAL FCV	69,605
				TOTAL LPV	41,401				TOTAL LPV	37,121

Philip S. Leiendecker
 SIGNATURE OF TAX OFFICER
 PHILIP S. LEIENDECKER, COCHISE COUNTY ASSESSOR
 PLEASE PRINT NAME OF TAX OFFICER

9/9/10
 DATE
 (520) 432-8650
 TELEPHONE

PROPERTY OWNER'S RESPONSE TO PROPOSED CORRECTION

Failure to respond within thirty days from receipt of the notice, or by the extended due date if an extension is granted, constitutes consent to the proposed correction.

- OWNER CONSENTS TO PROPOSED CORRECTION AND CHANGES IN VALUE.
- OWNER CONSENTS TO PROPOSED CORRECTION IN PART AND DISPUTES THE VALUATION ISSUE(S) ARISING FROM THE CORRECTION.
- OWNER DISPUTES PROPOSED CORRECTION. The proposed correction described in this notice is disputed on the following grounds (attach additional sheets if necessary):
Market approach to assess land value is not consistent with the "#69,605 Total FCV". The jump from \$14,079 in 2008 to \$69,605 in 2009 does not reflect an accurate assessment of land value per "market approach".
- REQUEST FOR A MEETING WITH THE TAX OFFICER. I have stated the reason(s) for my dispute above and I hereby request a meeting with the Tax Officer to discuss the proposed correction described in this notice.

RESPONSE COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) _____

Aloma D. Freeman
 NAME / COMPANY NAME
241 N. Vine Street, Apt. 807W., Salt Lake City, Utah 84103
 ADDRESS

830-285-5365 AGENTS ONLY: STATE BOARD OF APPRAISAL # _____ SBOE # _____
 TELEPHONE Include a current Agency Authorization Form (82130AA) with this notice. (Maricopa and Pima Counties only)

Aloma D. Freeman 830-285-5365 9-14-2010
 SIGNATURE OF OWNER OR REPRESENTATIVE TELEPHONE DATE



County of Cochise
OFFICE OF THE COUNTY
ASSESSOR

PO Drawer 168 Bisbee, AZ 85603
(520) 432-8650 FAX (520) 432-8698
E-Mail: assessor@cochise.az.gov

Philip S. Leindecker
Assessor

Felix Dagnino
Chief Deputy Assessor

RESULTS of:

NOTICE OF CLAIM

NOTICE OF PROPOSED CORRECTION

Owner's Name: **FREEMAN, ALOMA**

Parcel #: **401 10 039L**

P. P. Taxpayer I.D. #: **N/A**

Notice of Claim / Error #: **20100608167**

Date: **January 20, 2011**

RESULTS OF REVIEW:

COPY

RESULTS OF DISPUTED REVIEW: THE ASSESSOR IS REQUIRED TO RESPOND TO DISPUTED NOTICE OF PROPOSED CORRECTION BEFORE THE OWNER CAN MOVE FORWARD WITH BOARD OF EQUALIZATION APPEAL. 2009 VALUES ARE BASED ON RECORDED SALES THAT OCCURRED IN 2005, 2006 AND 2007 IN ACCORDANCE WITH ARIZONA LAW AND ARIZONA DEPT OF REVENUE GUIDELINES. PROPERTY OWNER HAS FAILED TO SUBMIT DOCUMENTATION OF SALES FROM THAT TIME TO REFUTE VALUE. NO CHANGE.

FROM				TO				DISPUTED DECISION			
TAX YEAR 2008											
LEGAL CLASS	M	LAND	\$19,079	LEGAL CLASS	2	LAND	\$14,079	LEGAL CLASS	2	LAND	\$14,079
		IMPS	\$20,840			IMPS	\$0			IMPS	\$0
		PERSONAL PROP	\$0			PERSONAL PROP	\$0			PERSONAL PROP	\$0
ASST RATIO	11.5	TOTAL FCV	\$39,919	ASST RATIO	16	TOTAL FCV	\$14,079	ASST RATIO	16	TOTAL FCV	\$14,079
		TOTAL LPV	\$36,387			TOTAL LPV	\$11,855			TOTAL LPV	\$11,855
TAX YEAR 2009											
LEGAL CLASS	M	LAND	\$19,079	LEGAL CLASS	2	LAND	\$69,605	LEGAL CLASS	2	LAND	\$69,605
		IMPS	\$21,786			IMPS	\$0			IMPS	\$0
		PERSONAL PROP	\$0			PERSONAL PROP	\$0			PERSONAL PROP	\$0
ASST RATIO	11.5	TOTAL FCV	\$40,865	ASST RATIO	16	TOTAL FCV	\$69,605	ASST RATIO	16	TOTAL FCV	\$69,605
		TOTAL LPV	\$40,025			TOTAL LPV	\$26,293			TOTAL LPV	\$26,293
TAX YEAR 2010											
LEGAL CLASS	M	LAND	\$19,079	LEGAL CLASS	2	LAND	\$69,605	LEGAL CLASS	2	LAND	\$69,605
		IMPS	\$22,322			IMPS	\$0			IMPS	\$0
		PERSONAL PROP	\$0			PERSONAL PROP	\$0			PERSONAL PROP	\$0
ASST RATIO	11.4	TOTAL FCV	\$41,401	ASST RATIO	16	TOTAL FCV	\$69,605	ASST RATIO	16	TOTAL FCV	\$69,605
		TOTAL LPV	\$41,401			TOTAL LPV	\$37,121			TOTAL LPV	\$37,121
TAX YEAR											
LEGAL CLASS		LAND		LEGAL CLASS		LAND		LEGAL CLASS		LAND	
		IMPS				IMPS				IMPS	
		PERSONAL PROP				PERSONAL PROP				PERSONAL PROP	
ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV	
		TOTAL LPV				TOTAL LPV				TOTAL LPV	

SIGNATURE OF TAXING AUTHORITY REP.

[Handwritten Signature]
1/20/11

TAXPAYER NOTICE OF CLAIM

FOR OFFICIAL USE ONLY

Filed with the following tax officer:

Pursuant to A.R.S. § 42-16254

- County Assessor based on valuation or classification.
Department of Revenue based on valuation or classification.
County Board of Supervisors based on error of tax rate.

DATE RECEIVED 12/09/10
NUMBER 20101209138

DATE FILED: NOTE: IF MAILED, SEND CERTIFIED

1. COUNTY COCHISE BOOK/MAP/PARCEL 105 - 41-257008
2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
3. PROPERTY ADDRESS OR LEGAL DESCRIPTION: 505 E. VIA LUNA SIERRA USTA AZ 85635

4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL: EDWIN K. MORRIS, PO BOX 4037, SIERRA USTA - AZ 85636

4B. MAIL DECISION TO: EDWIN K. MORRIS, PO BOX 4037, SIERRA USTA AZ 85636

5. BASIS FOR CLAIM AND REQUESTED CORRECTION: UNFAIRLY REPRESENTED BY COMMERCIAL RULING OF COUNTY. SFG ALL (LEASES) FOR LAST TWO YEARS. SEEK REIMBURSEMENT AND ADJUSTMENT.

Table with columns for LEGAL CLASS, TAX YEAR, ASSMT. RATIO, LAND FCV, IMPS. FCV, TOTAL FCV, TOTAL LPV.

6. COMPLETED BY: (Owner, Agent, or Attorney) EDWIN K. MORRIS, P.O. BOX 4037, SIERRA USTA AZ 85636

AGENTS ONLY: STATE BOARD OF APPRAISAL # SBOE # (PIMA AND MARICOPA COUNTIES ONLY)

7. Notice is hereby given to the Tax Officer that an error has occurred in the assessment of the property identified by parcel number or tax roll number in this claim. A description of the claim and evidence to support the claim is provided. SIGNATURE OF OWNER OR REPRESENTATIVE, DATE 27 NOV 2010, TELEPHONE (520) 508 3737

DO NOT WRITE BELOW THIS LINE - FOR TAX OFFICER'S USE ONLY. TAX OFFICER CONSENTS TO CLAIM OF ERROR. TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING: ARS 42-12054 PRECLUDES THE ASSESSOR FROM RECLASSIFYING PROPERTY AFTER THE ROLLS HAVE CLOSED, WITH THE EXCEPTION OF AN OWNER OCCUPIED PARCEL. SUBJECT PROPERTY IS NOT OWNER OCCUPIED. CURRENT USE WILL BE REFLECTED IN 2012 ASSESSMENT. NOTICE OF MEETING: A meeting to discuss your claim has been scheduled as follows. If you do not plan to attend the meeting, please notify the Tax Officer. (See instructions) Date 2/3/11 Time 10:00 AM Location ASSESSOR'S OFC, 1415 MELODY LN, BLDG B, BISBEE, AZ (TELEPHONIC MEETING IS ACCEPTABLE.) Signature of Tax Officer's Representative TED OFFUTT, DEPUTY ASSESSOR Date 1-16-11 Telephone 520) 432-8650

PETITION FOR REVIEW OF TAXPAYER NOTICE OF CLAIM

Pursuant to A.R.S. § 42-16254

**FOR PETITIONS FILED IN MARICOPA OR PIMA COUNTY, SUBMIT TO THE STATE BOARD OF EQUALIZATION (SBOE).
IF FILED IN ANY OTHER COUNTY, SUBMIT TO THE COUNTY BOARD OF EQUALIZATION.**

- File this petition within 150 DAYS after the original filing date of the taxpayer notice of claim if dissatisfied with the Assessor's decision.
- **Keep a copy for your records** and mail or hand deliver one copy to either the County or State Board of Equalization.
- Deliver one copy to the Tax Officer. If mailed, send **certified mail**.
- Include an Agency Authorization form with this petition if the agent has not represented the taxpayer at the Assessor level.
- Complete Items 1 through 8 where applicable.

1. COUNTY Cochise BOOK/MAP/PARCEL 105-14-257-008 ACCOUNT NUMBER _____

2. PROPERTY ADDRESS OR LEGAL DESCRIPTION 505 E VIA LUNA SIERRA USTA AZ 85635

3. TYPE OR PRINT OWNER'S NAME AS LISTED ON TAX ROLL
EDWIN K MORRIS

4. MAIL DECISION TO:
PO Box 4037
SIERRA USTA AZ 85636

5. COMPLETED BY: (Owner Agent, or Attorney) Edwin K. Morris

5204591779H
5205083737C
TELEPHONE NUMBER

AGENTS ONLY: State Board of Appraisal # _____ SBOE # _____ (Pima and Maricopa Counties Only)

6. **BASIS FOR THIS PETITION:** Additional documents submitted must contain the book, map and parcel number or tax roll number and be attached to the petition. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation, changing the classification, or no change.

THIS PETITION IS BASED ON THE FOLLOWING METHOD(S) OF VALUATION: MARKET COST INCOME

INCORRECTLY CHARGED COMMERCIAL RATE

7. TAX OFFICER'S PROPOSED CORRECTION

<u>2009</u>	LEGAL CLASS <u>Commercial</u>	LAND FCV:	
TAX YEAR	ASSMT. RATIO	IMPS. FCV:	TOTAL FCV
			TOTAL LPV:
<u>2010</u>	LEGAL CLASS <u>Commercial</u>	LAND FCV:	
TAX YEAR	ASSMT. RATIO	IMPS. FCV:	TOTAL FCV:
			TOTAL LPV:
TAX YEAR	LEGAL CLASS	LAND FCV:	
	ASSMT. RATIO	IMPS. FCV:	TOTAL FCV:
			TOTAL LPV:

OWNER'S OPINION OF VALUE

<u>2009</u>	LEGAL CLASS <u>Resident</u>	LAND FCV:	
TAX YEAR	ASSMT. RATIO	IMPS. FCV:	TOTAL FCV:
			TOTAL LPV:
<u>2010</u>	LEGAL CLASS <u>Resident</u>	LAND FCV:	
TAX YEAR	ASSMT. RATIO	IMPS. FCV:	TOTAL FCV:
			TOTAL LPV:
TAX YEAR	LEGAL CLASS	LAND FCV:	
	ASSMT. RATIO	IMPS. FCV:	TOTAL FCV:
			TOTAL LPV:

8. I hereby request that the proposed correction described above be reviewed by the County or State Board of Equalization and that the Board consider the provided information in making its determination. I hereby affirm that the information included or attached is true and correct.

IN PIMA AND MARICOPA COUNTIES ONLY:
Check here if you want this appeal to be heard on the record and submit any additional written or typed information with this form. This means that neither you nor the assessor will appear in person before the State Board of Equalization to offer oral testimony.

X Edwin K. Morris 20 Jan 2011
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE DATE

BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
BASIS FOR DECISION: _____				
DATE RECEIVED	DATE DECISION MAILED	CHAIRMAN OR CLERK OF THE BOARD		

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY