

**November 8, 2012**

Cochise County Board of Equalization  
1415 Melody Lane, Building G  
Bisbee AZ 85635

RE: Recommended Decision of Hearing Officer in Multiple Parcel Appeal of Notices of Change for 67 Parcels as set forth in the attached list, Assessor's Recommendations to BOE-Multiple Parcels, beginning with Parcel No. 124-10-005.

After conducting a Hearing on the multiple parcel appeal of the Notices of Change for the above parcels, it is my recommended decision that the following values and classification be established for each of the 67 parcels.

FCV: \$8,000.00                      Class: 2 @ 16%

LPV: \$7,803.00

The basis for my decision is as follows: The Appellant argues that these parcels should have been granted agricultural status. The Assessor's denial of ag status was exclusively based on the fact that the Appellant's most recent Subdivision Public Report, filed with the Department of Real Estate and effective on February 2, 2011, included the subject parcels. Inclusion of the subject parcels in the subdivision report is inconsistent with agricultural status and establishes that the primary intended use for the parcels is as part of a subdivision. The Assessor's recommended values and classification should be approved.

Thank you,

James Riley, Hearing Officer