

BOARD OF EQUILIZATION
1415 MELODY LANE, BLDG "G"
BISBEE, AZ 85603

RECEIVED
COCHISE COUNTY
BOARD OF SUPERVISORS
2013 AUG 16 A 10:48

8/12/2013

Dear Sir/Madam:

Based on the information, you provided by telephone, on or about August 8, 2013, enclosures 1 and 2, are herein submitted for your adjudication. It appears the Property Tax was based on the structure (the two bedroom mobile trailer), which is now acknowledged at a downward adjustment from \$ 4,900 to \$ 3,000. I agree that the \$ 1, 900 reduction is reasonable. Now the Property Tax has been shifted to the land. I take exception to unjustified shifting of the Property Tax to the land.

The land is high desert land that is **unimproved / undeveloped**. The attempt to upgrade the land is not accepted.

ROAD: it is a dirt road (it is not even gravel). I worked on the the road with pick and shovel. It is not a city, county, state or federal road. It is a private road. The road is the only access to the reappraised \$ 3,000 trailer.

ELECTRICAL POWER: it is provided, however I had to install a power pole (fortunately only one was required). I had to install all electrical line from the pole to the trailer.

WATER: is not available. I must operate, repair and maintain all the water systems. There are no city, county, state or federal water lines.

SEWER: is not available. I must service (or have it serviced) the sewer lines, septic tank, and leach field.

GAS: is not available, I rent a propane tank at about \$ 200 per year. The renter is required to provide his/her propane.

In summary, the comment "Recommendation No Change." is not consistent when the cost is shifted from the trailer to the land. It smacks of a less than honest appraisal. I respectfully request that you interceded to provide a fair and honest appraisal that I have requested.

Sincerely,



Abraham M. Mohammed
1961 North 270 West
Tooele, UT 84074

Enclosures;

1. Assessor Decision
2. Residential Petition for Review of Valuation



County of Cochise
OFFICE OF THE COUNTY
ASSESSOR
P.O. DRAWER 168
BISBEE, ARIZONA 85603

Philip S. Leindecker
Assessor

Felix Dagnino
Chief Deputy

TAX YEAR	<u>2014</u>
APPEAL #	<u>2314</u>
PARCEL #	<u>104-12-008</u>
ASSESSOR DECISION DATE	<u>3-28-13</u>
PHYSICAL REVIEW (Y/N)	<u>Y</u>
FCV	<u>\$74,920</u>
LPV	<u>\$74,854</u>
LEGAL CLASS	<u>04021</u>
ASSESSMENT RATIO	<u>10%</u>
APPRAISER	<u>S. Hawker</u>

BASIS FOR DECISION: 3-28-13 Physical inspection of property. Updated appraisal of property to reflect changes. Value written on appeal is for 2013 and not correct value for 2014.

Subject's land value at \$60,260 was already given 20% downward market adjustment. \$14,520. per acre. Sales of vacant land in same area are \$16,422 - \$21,378. per acre.

Improvement value of Mobil Home was given a downward adjustment from \$4,900. to \$3,000. to better reflect age and condition. Improvements were added that were not on the assessment roll and given a downward adjustment due to age and condition. This value will be added for 2015.

No comps were submitted by appellant, the SFR owned by the appellant in Sierra Vista is not comparable to the Hereford residence. Recommendation No Change.

APPROVED _____

RESIDENTIAL PETITION FOR REVIEW OF VALUATION

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FOR OFFICIAL USE ONLY

FILED FOR TAX YEAR 2014

See instructions for complete filing requirements.

- The County Assessor reserves the right to reject any petition not meeting statutory requirements. Only one petition for each parcel will be accepted. Any duplicate petitions will be returned.

COMPLETE SECTIONS 1 THROUGH 8 WHERE APPLICABLE. TYPE OR PRINT.

1. DATE FILED 3/25/2013 COUNTY COCHISE BOOK _____ MAP _____ PARCEL 10412008

2A. IF THIS PROPERTY IS RENTED TO SOMEONE OTHER THAN A FAMILY MEMBER, CHECK HERE 2B. MULTIPLE PARCELS? YES NO

3A. OWNER'S NAME
ABRAHAM M. & EVA D. MOHAMMED
NAME
1961 NORTH 270 WEST
ADDRESS
TODDLE, UT 84074
CITY, STATE, ZIP CODE

3B. MAIL DECISION TO: (IF DIFFERENT THAN 3A)
NAME _____
ADDRESS _____
CITY, STATE, ZIP CODE _____

3C. IF OWNERSHIP HAS CHANGED CHECK HERE ATTACH RECORDED DOCUMENTATION.

4. PETITION COMPLETED BY: (Specify: owner, Agent, Attorney, etc.)
ABRAHAM M. MOHAMMED
NAME (435) 843-5877
TELEPHONE
1961 NORTH 270 WEST, TODDLE, UT 84074
ADDRESS CITY, STATE, ZIP CODE

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER _____ SBOE NUMBER _____

5. BASIS FOR THIS PETITION: MARKET SALES APPROACH COST APPROACH OTHER (explain below)
 Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification.

Attached is a resubmittal for Parcel 10412008, with some minor revisions and explanations. Apparently, there has been some confusion with regard to my other property (Parcel 10663068) in Cochise County which was used for Cost Comparison. Reference your letter dated 3/18/2013.

6. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$ <u>75,998</u>	LIMITED PROPERTY VALUE \$ <u>75,998</u>	LEGAL CLASS	ASMT RATIO
7. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ <u>45,000</u>	LIMITED PROPERTY VALUE \$ <u>45,000</u>	LEGAL CLASS	ASMT RATIO

8. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT. TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE.
 FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY): If you want this appeal to be heard "On The Record" check here.
 This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

X Abraham M. Mohammed
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE
(435) 843-5877
TELEPHONE EMAIL ADDRESS

ASSESSOR'S DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
BASIS FOR DECISION: _____				
DATE RECEIVED _____ DATE DECISION MAILED _____ REVIEWED BY _____ ASSESSOR OR CHIEF DEPUTY _____				
COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
BASIS FOR DECISION: _____				
RECEIVED BOARD OF SUPERVISORS COCHISE COUNTY AUG 19 4 10 48				
DATE RECEIVED	DATE DECISION MAILED	CHAIRMAN OR CLERK OF THE BOARD		

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

RESIDENTIAL PETITION FOR REVIEW OF EVALUATION

LEGAL DESCRIPTION; SECTION: TOWNSHIP: RANGE: ACRES: 0
VALLEY VISTA EST LOT 8 1967 PARAMOUNT A552CK205230

Based on the age, of the above small **two bedroom mobile trailer**,1967 model (about 47 years old or older).It is unreasonable to tax this old mobile trailer at the proposed rate. It is noted that the acres are listed as **0** (enclosure 1).

Moreover, it is evaluated at about a **mere 15% less**, than my three bedroom concrete block home.

Legal description; Section: Township: Range: Acres: 0
Vista Village # 1 Lot 30 12—03 LV Site value (enclosure 2)

After renting the mobile trailer, for about two and half years, I bought the mobile trailer and lot for \$39,000. on or about 1984-85. After buying the mobile trailer and lot, I was transferred back to US Army Dugway Proving Grounds, Utah, I (through Fort Realty) have not been able to sell at a reasonable price. Consequently, I have been renting.

For Tax year 2012 the old mobile trailer Property Tax was **\$1080.58**; for the above three bedroom home the Property Tax for the same year was **\$1016.76** —**\$63.82** less than the Trailer. About five or six years ago corrective action was taken by after my initial appeal by telephone call from your office.

I have not been able to appeal in previous years. I was incapacitated due to Cancer, and subsequent surgery. In addition, I am an 80 year old, Disabled American Veteran, diabetic. Therefore, I have not been able to perform any of the improvements that your office personnel indicated; during Telephone Conversation yesterday (3/6/2013); that improvements may have contributed to the high evaluation.

Please provide a fair, just and reasonable evaluation without requesting additional submittal for other properties. I am sorry for the confusion caused by the **Cost Comparison** with my other property in Cochise County. Reference Your letter, dated, 3/18/2013. I do not wish to appeal the Valuations of any of my other properties at this time. You may disregard my previous Form 82130R, dated 3/7/2013 and accept this Form 82130R, dated 3/25/2013.

3/25/2013

Abraham M. Mohammed



PHILIP S. LEIENDECKER
 COCHISE COUNTY ASSESSOR
 PO BOX 168
 BISBEE, AZ 85603
 RETURN SERVICE REQUESTED

(520) 432-8650

Re: 10412008



MOHAMMED ABRAHAM M & EVA D REV
 1961 NORTH 270 WEST
 TOOELE, UT 84074



2014 RESIDENTIAL NOTICE OF VALUE

THIS IS NOT A TAX BILL

- **APPEAL INSTRUCTIONS** are on the back of this Notice.
- If the Legal Class shown for this property (shown below) is Legal Class Three (an owner's or a qualified family member's primary residence) or Legal Class Four, Subclass One (a nonprimary residence), and if this property is being leased to any person, you **must** report the residential- rental use of this property to the County Assessor. Failure to report this residential- rental use may result in a civil penalty, pursuant to A.R.S. § 33-1902.
- **Note:** See definitions on the back of this Notice to ensure that your property is correctly classified.
- **FULL CASH VALUE (FCV)** is synonymous with market value if no statutory method is prescribed to determine the value. FCV is used to compute secondary taxes including bonds, budget overrides and special districts such as fire, flood control and other limited purpose districts.
- **LIMITED PROPERTY VALUE (LPV)** is calculated according to a statutory formula mandated by the Legislature and is used to compute primary taxes earmarked for maintenance and operation of school districts, cities, counties, and community college districts. By law, the LPV can not exceed the full cash value.

PARCEL ID NUMBER: 10412008

NOTICE DATE: 03/01/2013

APPEAL DEADLINE: 04/30/2013

FULL CASH VALUE

LIMITED PROPERTY VALUE

	Legal Class	Value	Assessment Ratio	Assessed value
2013	4.2	75,998	10.0	7,600
2014	4.2	74,920	10.0	7,492

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2013	4.2	75,998	10.0	7,600
2014	4.2	74,920	10.0	7,492

Legal Description: SECTION: TOWNSHIP: RANGE: - ACRES: 0
 VALLEY VISTA EST LOT 8 1967 PARAMOUNT A552CK205230

Legal Classification	Description	Assessment Ratio
Three (3)	Owner's or Qualified Family Member's Primary Residence	10 %
Four, Subclass One (4.1)	Owner's Nonprimary Residence	10 %
Four, Subclass Two (4.2)	Residential-Rental (Not a Qualified Family Member)	10 %

SEPARATE ADDENDUM STATEMENT. Pursuant to A.R.S. § 42-15103(4), the following has been included in order to inform all residential use property owners that:

- If this property listed on this Notice of Value is used for residential- rental purposes as defined in A.R.S. § 42-12004 (2), but is currently classified (as shown above) as being the owner's or a "qualified family member's" primary residence (Legal Class Three), or as a nonprimary residence (Legal Class Four, Subclass One), you **must** register the subject property with the County Assessor as being a residential- rental use property (Legal Class 4, Subclass Two) pursuant to A.R.S. § 33-1902 of the Rental Residential Property law. Failure to register with the Assessor may subject you to a civil penalty.
- If this property is a residential- rental use property and if you fail to register it with the County Assessor after receiving this Notice of Value, the city or town in which your property is located may impose a civil penalty of one hundred-fifty dollars per day, payable to the city or town for each day of violation. Further, that city or town may impose "enhanced inspection and enforcement measures" on your property.
- Several Arizona cities and towns impose a "Transaction Privilege Tax" on persons engaged in the business of leasing residential use property. You may access the Model City Tax Code, Section 445, via the website <http://modelcitytaxcode.az.gov> for more information on which cities and towns impose this tax to determine if you are also required to report the residential- rental use of your property to the city or town in which the subject property is located. The website provides a telephone number to call to obtain answers to questions regarding the applicable requirements of the Transaction Privilege Tax program.
- Residential- rental use properties are required to comply with the Arizona Landlord and Tenant Act, pursuant to A.R.S. Title 33 (Property), Chapters Ten and Eleven.

Final #1

PHILIP S. LEIENDECKER
 COCHISE COUNTY ASSESSOR
 PO BOX 168
 BISBEE, AZ 85603
 RETURN SERVICE REQUESTED

2014 RESIDENTIAL NOTICE OF VALUE

THIS IS NOT A TAX BILL

(520) 432-8650

Re: 10663068

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- If the Legal Class shown for this property (shown below) is Legal Class Three (an owner's or a qualified family member's primary residence) or Legal Class Four, Subclass One (a nonprimary residence), and if this property is being leased to any person, you **must** report the residential- rental use of this property to the County Assessor. Failure to report this residential- rental use may result in a civil penalty, pursuant to A.R.S. § 33-1902.

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MOHAMMED ABRAHAM M & EVA D REV
 1961 NORTH 270 WEST
 TOOELE, UT 84074



PARCEL ID NUMBER: 10663068

NOTICE DATE: 03/01/2013

APPEAL DEADLINE: 04/30/2013

FULL CASH VALUE

LIMITED PROPERTY VALUE

	Legal Class	Value	Assessment Ratio	Assessed value
2013	4.2	99,053	10.0	9,905
2014	4.2	87,795	10.0	8,780

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2013	4.2	99,053	10.0	9,905
2014	4.2	87,795	10.0	8,780

Legal Description: SECTION: TOWNSHIP: RANGE: - ACRES: 0
 VISTA VILLAGE #1 LOT 30 12-03 LV SITE VALUE

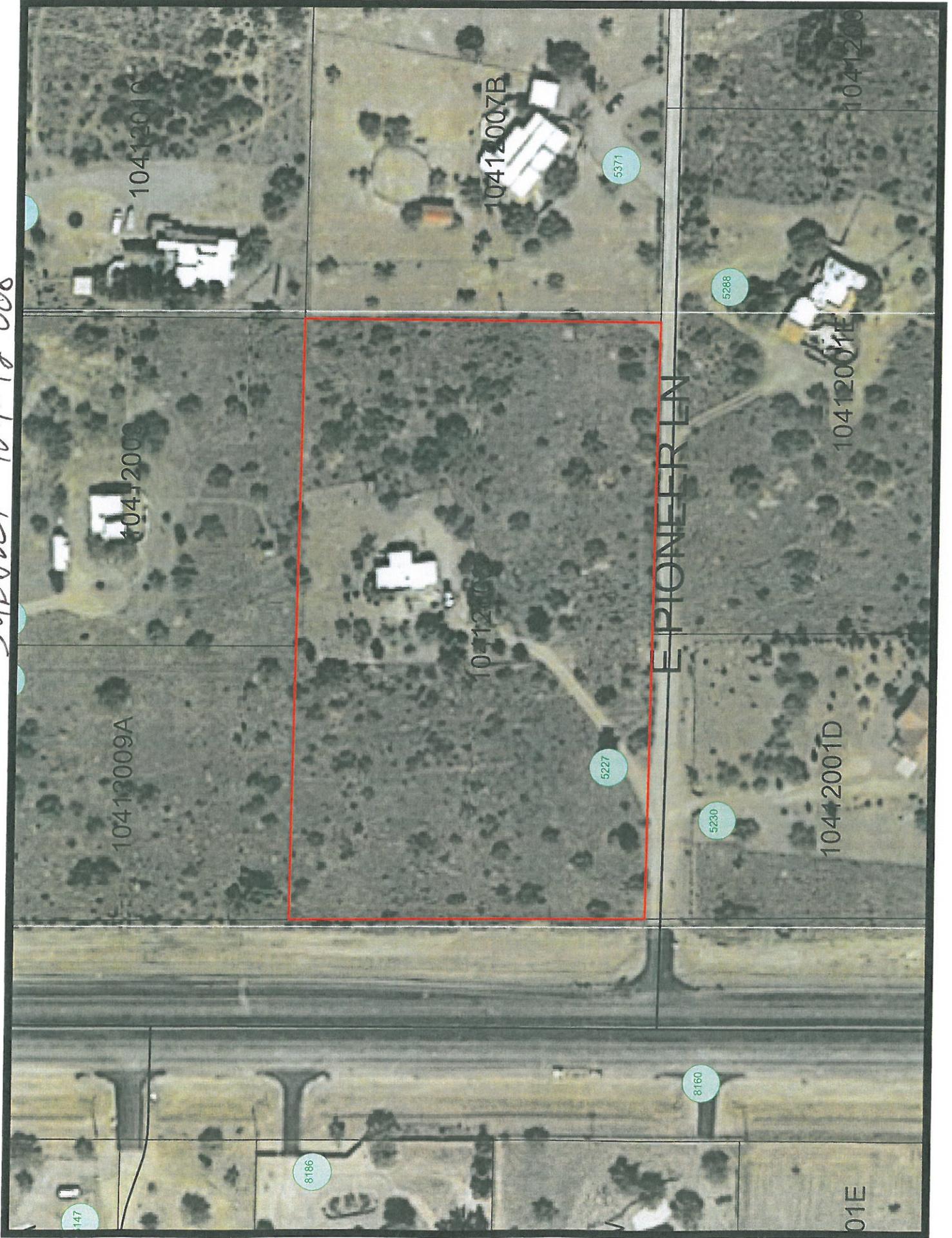
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- Residential- rental use properties are required to comply with the Arizona Landlord and Tenant Act, pursuant to A.R.S. Title 33 (Property), Chapters Ten and Eleven.

Final #1

SUBJECT 104-12-008



BOARD OF EQUILIZATION
1415 MELODY LANE, BLDG "G"
BISBEE, AZ 85603

RECEIVED
COCHISE COUNTY
BOARD OF SUPERVISORS
2013 SEP -9 P 12: 02

9/3/2013

Dear Sir/Madam:

Subject Parcel Number: 104-12-008

Reference and Confirmation of telephone call on September 3, 2013, I am sorry but I will not be able to attend your hearing on Thursday at 10:30 9/12/2013. I am scheduled for an appointment with Dr. Fred Gottlieb. I will be available on my cell phone (435-243-2353) to answer any questions you may have.

Please, let me take this opportunity to inform the Board that my ex-Reality Manager (Mr. Jimmie Padilla, Fort Reality) visited me (8/19/2013 to 8/20/2013). We reviewed the situation at Parcel 104-12-008. I asked him if there were any possibility that water lines would be forthcoming in the future to provide fire protection, such fire hydrants and a Fire Department. He did not know of any plans. He and I agree that without the fire protection; the risk would be to impractical to consider building a good home. In addition, attempting to sell the land without informing a buyer of the fire risk would be morally and legally wrong; resulting in a possible legal court action.

Fires have occurred in the past, a fire grass caused the destruction of the little pump on or about December 1983 and about 3 or 4 years the mobile trailer had to be evacuated when the old Ricardo Restaurant other business buildings burned. Based on the high fire factors, the land and the old two bedroom mobile should not be evaluated as was regular city or residential property.

In the future when adequate water and fire protection can be provided, the property evaluation may become realistic, but not now.

Sincerely,



Abraham M. Mohammed
1961 North 270 West
Tooele, UT 84074