

2015 JUN -5 A 8:43

June 1, 2015

Cochise County Board of Supervisors  
1415 Melody Lane, Building G  
Bisbee, AZ 85603

RE: Supporting Documentation for Parcel 107-65-060,061,062

Dear Board Members:

I have prepared written evidence to be used in the above referenced hearings scheduled for 06/09/2015, as I will not be able to attend this hearing. I can be reached by phone (480)-397-9741 if there are any questions during the Board Hearing.

**Class three and four properties:**

ARS 42-12003 and 42-12004 establishes that property used as a primary residence shall be 100% class 3 or 4. **Section B/1 and 1/a states that up to 10 acres on a single parcel of real property on which the residential improvement exists.** These properties are all 100% residential zoned property and therefore are legal class 3 or 4. The property should be classified using a 10% assessment ratio for 2011-2013. All the other properties in the area are considered class 3 or 4 and valued at 10% assessment ratio(see attached evidence)

In conclusion, the statute is very clear that all residential property up to 10 acres on a single parcel are to be included in class 3 or 4 using a 10% assessment ratio.

Sincerely,



*Darin Pipkin*

Managing Consultant

Integral Property Tax Services

*Subject Properties*





Fifty-second Legislature - First Regular Session

[Email a Member](#) | [Email Webmaster](#)[change session](#) | [printer friendly version](#)[Senate](#)[House](#)[Legislative Council](#)[JLBC](#)[More Agencies](#)[Bills](#)[Committees](#)[Calendars/News](#)[ARIZ TITLE PAGE](#) [NEXT DOCUMENT](#) [PREVIOUS DOCUMENT](#)**42-12003. [Class three property; definition](#)**

A. For purposes of taxation, class three is established consisting of:

1. Real and personal property and improvements to the property that are used as the owner's primary residence, that are not otherwise included in class one, two, four, six, seven or eight and that are valued at full cash value.
2. Real and personal property that is occupied by a relative of the owner, as provided by section 42-12053, and used as the relative's primary residence, that is not otherwise included in class one, two, four, six, seven or eight and that is valued at full cash value.

B. For the purposes of this section, a homesite that is included in class three may include:

1. Up to ten acres on a single parcel of real property on which the residential improvement is located.
2. More than ten, but not more than forty, acres on a single parcel of real property on which the residential improvement is located if it is zoned exclusively for residential purposes or contains legal restrictions or physical conditions that prevent the division of the parcel.

C. For the purposes of this section, "physical conditions" means topography, mountains, washes, rivers, roads or any other configuration that limits the residential usable land area.



Fifty-second Legislature - First Regular Session

[Email a Member](#)[Email Webmaster](#)[change session](#)[printer friendly version](#)[Senate](#)[House](#)[Legislative Council](#)[JLBC](#)[More Agencies](#)[Bills](#)[Committees](#)[Calendars/News](#)
[XMB TITLE PAGE](#)
[NEXT DOCUMENT](#)
[PREVIOUS DOCUMENT](#)
**42-12004. [Class four property](#)**

A. For purposes of taxation, class four is established consisting of:

1. Real and personal property and improvements to the property that are used for residential purposes, including residential property that is owned in foreclosure by a financial institution, that is not otherwise included in another classification and that is valued at full cash value. The homesite that is included in class four may include:

(a) Up to ten acres on a single parcel of real property on which the residential improvement is located.

(b) More than ten, but not more than forty, acres on a single parcel of real property on which the residential improvement is located if it is zoned exclusively for residential purposes or contains legal restrictions or physical conditions that prevent the division of the parcel. For the purposes of this subdivision, "physical conditions" means topography, mountains, washes, rivers, roads or any other configuration that limits the residential usable land area.

2. Real and personal property and improvements to the property that are used solely as leased or rented property for residential purposes, that are not included in class one, two, three, six, seven or eight and that are valued at full cash value.

3. Child care facilities that are licensed under title 36, chapter 7.1 and that are valued at full cash value.

4. Real and personal property and improvements to property that are used to operate nonprofit residential housing facilities that are structured to house or care for persons with disabilities or who are sixty-two years of age or older and that are valued at full cash value.

5. Real and personal property and improvements that are used to operate licensed residential care institutions or licensed nursing care institutions that provide medical services, nursing services or health related services and that are structured to house or care for persons with disabilities or who are sixty-two years of age or older and that are valued at full cash value.

6. Real and personal property consisting of no more than eight rooms of residential property that are leased or rented to transient lodgers, together with furnishing no more than a breakfast meal, by the owner who resides on the property and that is valued at full cash value.

7. Real and personal property consisting of residential dwellings that are maintained for occupancy by agricultural employees as a condition of employment or as a convenience to the employer, that is not included in class three and that is valued at full cash value. The land associated with these dwellings shall be valued as agricultural land pursuant to chapter 13, article 3 of this title.

8. Real property and improvements to property constituting common areas that are valued pursuant to chapter 13, article 9 of this title.

9. Real and personal property that is defined as timeshare property by section 32-2197 and valued pursuant to chapter 13, article 10 of this title, except for any property used for commercial, industrial or transient occupancy purposes and included in class one to the extent of that use.

B. Subsection A, paragraphs 4 and 5 of this section shall not be construed to limit eligibility for exemption from taxation under chapter 11, article 3 of this title.

# GOVERNMENT DATA SERVICES

AZviewOnline

## 2011 Cochise, by Parcel ID

[Logout](#) [Help](#) [CodeTables](#) [ContactUs](#) [Home](#)

[Parcel List](#) [TotAvg](#) [Columns](#)

Parcel ID	PUC	Land Val	Impr Val	Full Val	Lmtd Val	F%	Land Acre	LVal/SF	LVal/AC	Imp Sqft	FVal/ISF	Owner Name	Situs Addr
<a href="#">10765040</a>	0153	51,000	221,202	272,202	272,202	.1000				2,320	117.33	BECKMAN TODD A & STEPHANIE A	5360 E LANTANA DR
<a href="#">10765041</a>	0153	51,000	190,124	241,124	241,124	.1000				2,205	109.35	COAN JAMES P & SANDRA S	5374 E LANTANA DR
<a href="#">10765042</a>	0153	51,000	219,500	270,500	270,500	.1000				2,285	118.38	GOELLER JAMES D & LAWANA JAN GOELLER	5390 E LANTANA DR
<a href="#">10765043</a>	0153	51,000	211,826	262,826	262,826	.1000				2,384	110.25	PRESNELL VIRGINIA	5375 E DESERT SPOON DR
<a href="#">10765044</a>	0153	51,000	213,837	264,837	264,837	.1000				2,437	108.67	TERRAZAS RODOLFO N & ELIZABETH U	5357 E DESERT SPOON DR
<a href="#">10765045</a>	0013	51,000		51,000	48,963	.1600						FELDMAN RUTH	
<a href="#">10765046</a>	0153	51,000	206,172	257,172	257,172	.1000				2,298	111.91	GILLISPIE JOHN MORGAN & TAMMY L	5331 E DESERT SPOON DR
<a href="#">10765047</a>	0153	51,000	221,373	272,373	272,373	.1000				2,243	121.43	ZILLIGEN RAMONA S	5323 E DESERT SPOON DR
<a href="#">10765048</a>	0013	51,000		51,000	48,963	.1600						WHEELER GENE D & TERRI A	
<a href="#">10765049</a>	0153	51,000	207,659	258,659	258,659	.1000				2,369	109.18	SCHULD MATTHEW & SHERYL E	4271 S BOTTLE BRUSH LN
<a href="#">10765050</a>	0153	51,000	159,834	210,834	210,834	.1000				1,969	107.08	REILLY PATRICK J GRADO NICOLE R	4259 S BOTTLE BRUSH LN
<a href="#">10765051</a>	0153	51,000	174,393	225,393	225,393	.1000				1,995	112.98	FALCON RICHARD M & GENEVIEVE M	4243 S BOTTLE BRUSH LN
<a href="#">10765052</a>	0013	51,000		51,000	47,271	.1600						SIERRA REMODELING & HOME BUILDERS INC	
<a href="#">10765053</a>	0153	51,000	155,703	206,703	206,703	.1000				1,976	104.61	QUIHUIS ERNESTO	4203 S BOTTLE BRUSH LN
<a href="#">10765054</a>	0153	51,000	217,925	268,925	268,925	.1000				2,314	116.22	MANNIN VINCENT E & HYENAN	4202 S ROSEMARY CT
<a href="#">10765055</a>	0153	51,000	205,188	256,188	256,188	.1000				2,202	116.34	BOUGHTER JOHN & DIANNA	4224 S ROSEMARY CT
<a href="#">10765056</a>	0153	51,000	194,728	245,728	245,728	.1000				2,261	108.68	LEVLIN ROBERT E II LEVLIN LOURDES C FERNAN	4248 S ROSEMARY CT
<a href="#">10765057</a>	0153	51,000	203,558	254,558	254,558	.1000				2,308	110.29	COOK DARREN M & AMY L	4247 S ROSEMARY CT
<a href="#">10765058</a>	0153	51,000	219,232	270,232	270,232	.1000				2,559	105.60	MAINE PAUL B & KIMBERLY A	4223 S ROSEMARY CT
<a href="#">10765059</a>	0153	51,000	158,943	209,943	209,943	.1000				1,827	114.91	MCLEAISH CHRISTOPHER J KALANDEK MARCELLA A	4201 S ROSEMARY CT
<a href="#">10765060</a>	0153	51,000	178,055	229,055	229,055	.2000	.510	2.30	100,000	1,937	118.25	PATHIRATNE SUJEEWA SEAN	4228 S MORNING GLORY CT
<a href="#">10765061</a>	0153	51,000	230,529	281,529	281,529	.2000	.508	2.31	100,394	2,579	109.16	PATHIRATNE SUJEEWA SEAN	4250 S MORNING GLORY CT
<a href="#">10765062</a>	0153	51,000	211,057	262,057	262,057	.2000	.510	2.30	100,000	2,308	113.54	PATHIRATNE SUJEEWA SEAN	4266 S MORNING GLORY CT
<a href="#">10765063</a>	0013	51,000		51,000	51,000	.1600	.521	2.25	97,889			KIRSH CHRISTOPHER & BARBARA KIRSH TIM	
<a href="#">10765064</a>	0013	51,000		51,000	51,000	.1600	.512	2.29	99,609			WALLS E DON FAMILY TRUST	

Subject

# GOVERNMENT DATA SERVICES

AZviewOnline

## 2012 Cochise, by Parcel ID

[Logout](#) [Help](#) [CodeTables](#) [ContactUs](#) [Home](#)

Parcel List TotAvg Columns													
Parcel ID	PUC	Land Val	Impr Val	Full Val	Lmtd Val	F%	Land Acre	LVal/SF	LVal/AC	Impr Sfft	FVal/ISF	Owner Name	Situs Addr
<a href="#">10765040</a>	0153	38,000	218,417	256,417	256,417	.1000				2,320	110.52	BECKMAN TODD A & STEPHANIE A	5360 E LANTANA DR
<a href="#">10765041</a>	0153	38,000	188,428	226,428	226,428	.1000				2,205	102.69	COAN JAMES P & SANDRA S	5374 E LANTANA DR
<a href="#">10765042</a>	0153	38,000	217,606	255,606	255,606	.1000				2,285	111.86	GOELLER JAMES D & LAWANA JAN GOELLER	5390 E LANTANA DR
<a href="#">10765043</a>	0153	38,000	211,604	249,604	249,604	.1000				2,384	104.70	PRESNELL VIRGINIA	5375 E DESERT SPOON DR
<a href="#">10765044</a>	0153	38,000	213,780	251,780	251,780	.1000				2,437	103.32	TERRAZAS RODOLFO N & ELIZABETH U PMB 325	5357 E DESERT SPOON DR
<a href="#">10765045</a>	0013	38,000		38,000	38,000	.1600						FELDMAN RUTH	
<a href="#">10765046</a>	0153	38,000	205,968	243,968	243,968	.1000				2,298	106.17	GILLISPIE JOHN MORGAN & TAMMY L	5331 E DESERT SPOON DR
<a href="#">10765047</a>	0153	38,000	220,828	258,828	258,828	.1000				2,243	115.39	ZILLIGEN RAMONA S	5323 E DESERT SPOON DR
<a href="#">10765048</a>	0013	38,000		38,000	38,000	.1600						WHEELER GENE D & TERRI A	
<a href="#">10765049</a>	0153	38,000	207,184	245,184	245,184	.1000				2,369	103.50	SCHULD MATTHEW & SHERYL E	4271 S BOTTLE BRUSH LN
<a href="#">10765050</a>	0153	38,000	160,047	198,047	198,047	.1000				1,969	100.58	REILLY PATRICK J GRADO NICOLE R	4259 S BOTTLE BRUSH LN
<a href="#">10765051</a>	0153	38,000	174,385	212,385	212,385	.1000				1,995	106.46	FALCON RICHARD M & GENEVIEVE M	4243 S BOTTLE BRUSH LN
<a href="#">10765052</a>	0013	38,000		38,000	38,000	.1600						SIERRA REMODELING & HOME BUILDERS INC	
<a href="#">10765053</a>	0153	38,000	155,873	193,873	193,873	.1000				1,976	98.11	QUIHUIS ERNESTO	4203 S BOTTLE BRUSH LN
<a href="#">10765054</a>	0153	38,000	215,843	253,843	253,843	.1000				2,314	109.70	MANNIN VINCENT E & HYENAN	4202 S ROSEMARY CT
<a href="#">10765055</a>	0153	38,000	203,156	241,156	241,156	.1000				2,202	109.52	BOUGHTER JOHN & DIANNA	4224 S ROSEMARY CT
<a href="#">10765056</a>	0153	38,000	194,728	232,728	232,728	.1000				2,261	102.93	LEVLIN ROBERT E II LEVLIN LOURDES C FERNAN	4248 S ROSEMARY CT
<a href="#">10765057</a>	0153	38,000	201,669	239,669	239,669	.1000				2,308	103.84	RANKIN JAMES F	4247 S ROSEMARY CT
<a href="#">10765058</a>	0153	38,000	217,124	255,124	255,124	.1000				2,559	99.70	MAINE PAUL B & KIMBERLY A	4223 S ROSEMARY CT
<a href="#">10765059</a>	0153	38,000	157,460	195,460	195,460	.1000				1,827	106.98	MCLEAISH CHRISTOPHER J KALANDEK MARCELLA A	4201 S ROSEMARY CT
<a href="#">10765060</a>	0153	38,000	178,073	216,073	216,073	.2000	.510	1.71	74,510	1,937	111.55	PATHIRATNE SUJEEWA SEAN	4228 S MORNING GLORY CT
<a href="#">10765061</a>	0153	38,000	228,408	266,408	266,408	.2000	.508	1.72	74,803	2,579	103.30	PATHIRATNE SUJEEWA SEAN	4250 S MORNING GLORY CT
<a href="#">10765062</a>	0153	38,000	211,243	249,243	249,243	.2000	.510	1.71	74,510	2,308	107.99	PATHIRATNE SUJEEWA SEAN	4266 S MORNING GLORY CT
<a href="#">10765063</a>	0013	38,000		38,000	38,000	.1600	.521	1.67	72,937			KIRSH CHRISTOPHER & BARBARA KIRSH TIM	
<a href="#">10765064</a>	0013	38,000		38,000	38,000	.1600	.512	1.70	74,219			WALLS E DON FAMILY TRUST	

*Subject*

# GOVERNMENT DATA SERVICES

AZviewOnline

## 2013 Cochise, by Parcel ID

[Logout](#) [Help](#) [CodeTables](#) [ContactUs](#) [Home](#)

Parcel List [TotAvg](#) [Columns](#)

Parcel ID	PUC	Land Val	Impr Val	Full Val	Lmtd Val	F%	Land Acre	LVal/SF	LVal/AC	Impr Sft	FVal/ISF	Owner Name	Situs Addr
<a href="#">10765040</a>	0153	38,000	218,417	256,417	256,417	.1000				2,320	110.52	CHARLES PATTY J	5360 E LANTANA DR
<a href="#">10765041</a>	0153	38,000	188,428	226,428	226,428	.1000				2,205	102.69	COAN JAMES P & SANDRA S	5374 E LANTANA DR
<a href="#">10765042</a>	0153	38,000	217,606	255,606	255,606	.1000				2,285	111.86	GOELLER JAMES D & LAWANA JAN GOELLER	5390 E LANTANA DR
<a href="#">10765043</a>	0153	38,000	211,604	249,604	249,604	.1000				2,384	104.70	PRESNELL VIRGINIA	5375 E DESERT SPOON DR
<a href="#">10765044</a>	0153	38,000	213,780	251,780	251,780	.1000				2,437	103.32	TERRAZAS RODOLFO N & ELIZABETH U	5357 E DESERT SPOON DR
<a href="#">10765045</a>	0013	38,000		38,000	38,000	.1600						FELDMAN RUTH	
<a href="#">10765046</a>	0153	38,000	205,968	243,968	243,968	.1000				2,298	106.17	GILLISPIE JOHN MORGAN & TAMMY L	5331 E DESERT SPOON DR
<a href="#">10765047</a>	0153	38,000	220,828	258,828	258,828	.1000				2,243	115.39	ZILLIGEN RAMONA S	5323 E DESERT SPOON DR
<a href="#">10765048</a>	0013	38,000		38,000	38,000	.1600						WHEELER GENE D & TERRI A	
<a href="#">10765049</a>	0153	38,000	207,184	245,184	245,184	.1000				2,369	103.50	SCHULD MATTHEW & SHERYL E	4271 S BOTTLE BRUSH LN
<a href="#">10765050</a>	0153	38,000	160,047	198,047	198,047	.1000				1,969	100.58	REILLY PATRICK J GRADO NICOLE R	4259 S BOTTLE BRUSH LN
<a href="#">10765051</a>	0153	38,000	174,385	212,385	212,385	.1000				1,995	106.46	FALCON RICHARD M & GENEVIEVE M	4243 S BOTTLE BRUSH LN
<a href="#">10765052</a>	0013	38,000		38,000	38,000	.1600						SIERRA REMODELING & HOME BUILDERS INC	
<a href="#">10765053</a>	0153	38,000	155,873	193,873	193,873	.1000				1,976	98.11	QUIHUIS ERNESTO	4203 S BOTTLE BRUSH LN
<a href="#">10765054</a>	0153	38,000	215,843	253,843	253,843	.1000				2,314	109.70	MANNIN VINCENT E & HYENAN	4202 S ROSEMARY CT
<a href="#">10765055</a>	0153	38,000	203,156	241,156	241,156	.1000				2,202	109.52	BOUGHTER JOHN ROBERT & DIANNA LYNN JOINT	4224 S ROSEMARY CT
<a href="#">10765056</a>	0153	38,000	194,728	232,728	232,728	.1000				2,261	102.93	LEVLIN ROBERT E II LEVLIN LOURDES C FERNANDEZ	4248 S ROSEMARY CT
<a href="#">10765057</a>	0153	38,000	201,669	239,669	239,669	.1000				2,308	103.84	RANKIN JAMES F	4247 S ROSEMARY CT
<a href="#">10765058</a>	0153	38,000	217,124	255,124	255,124	.1000				2,559	99.70	MAINE PAUL B & KIMBERLY A	4223 S ROSEMARY CT
<a href="#">10765059</a>	0153	38,000	157,460	195,460	195,460	.1000				1,827	106.98	MCLEAISH CHRISTOPHER J KALANDEK MARCELLA A	4201 S ROSEMARY CT
<a href="#">10765060</a>	0153	38,000	178,073	216,073	216,073	.1950	.510	1.71	74,510	1,937	111.55	PATHIRATNE SUJEEWA SEAN	4228 S MORNING GLORY CT
<a href="#">10765061</a>	0153	38,000	228,408	266,408	266,408	.1950	.508	1.72	74,803	2,579	103.30	PATHIRATNE SUJEEWA SEAN	4250 S MORNING GLORY CT
<a href="#">10765062</a>	0153	38,000	211,243	249,243	249,243	.1950	.510	1.71	74,510	2,308	107.99	PATHIRATNE SUJEEWA SEAN	4266 S MORNING GLORY CT
<a href="#">10765063</a>	0013	38,000		38,000	38,000	.1600	.521	1.67	72,937			KIRSH CHRISTOPHER & BARBARA KIRSH TIM	
<a href="#">10765064</a>	0013	38,000		38,000	38,000	.1600	.512	1.70	74,219			WALLS E DON FAMILY TRUST	

*subject* →