

**BOARD OF EQUALIZATION MINUTES
GILA COUNTY, ARIZONA**

Date: September 3, 2013

MICHAEL A. PASTOR
Chairman

MARIAN E. SHEPPARD
Clerk of the Board

TOMMIE C. MARTIN
Vice-Chairman

By: Marian Sheppard
Clerk of the Board

JOHN D. MARCANTI
Member

Gila County Courthouse
Globe, Arizona

PRESENT: Michael A. Pastor, Chairman; Tommie C. Martin, Vice-Chairman (via ITV from Payson); John D. Marcanti, Supervisor; Deborah Hughes, Assessor; Larry Huffer, Chief Appraiser; Joseph Williams, Appraiser (via ITV from Payson); Marilyn Brewer, Executive Assistant to Supervisor Marcanti; and Marian Sheppard, Clerk of the Board.

Item 1 – CALL TO ORDER

The Gila County Board of Equalization met at 1:30 p.m. this date in the Board of Supervisors' hearing room.

Item 2 – REGULAR AGENDA ITEMS

A. Information/Discussion/Action regarding a Petition for Review of Proposed Correction that was submitted by Denise Moen for Assessor's tax parcel number 302-11-035C.

Larry Huffer, Chief Appraiser, provided the Board of Equalization (BOE) with some written materials, and he referred to the first two pages of the handout entitled "History of Parcel 302-11-035C (Subject Property)." He advised that in January 2012, Denise Moen requested that tax parcel numbers 302-11-035A and 302-11-035B be combined into one parcel, which was done and it is now known as tax parcel 302-11-035C. On September 30, 2012, a Notice of Change Card was mailed to Ms. Moen and shortly thereafter she filed a Petition for Review of Notice of Change to request that the 16% assessment ratio for vacant land and a storage building be changed to a 10% assessment ratio because there is a house on the property. At that time Mr. Huffer advised Ms. Moen that he was unaware there is a house upon the property. A hearing was held before the BOE, and the BOE granted the legal classification change to a 10% assessment ratio because of the house being located upon the property. Thereafter, a Notice of Proposed Correction was mailed to Ms. Moen advising

her that the value of the house was added to the full cash value of the property for tax year 2013 because it was not previously included on Gila County's tax roll for that tax year.

Mr. Huffer noted that the original Notice of Proposed Correction stated a full cash value of \$125,162 and the Petition for Review of Proposed Correction submitted by Ms. Moen stated that the owner's opinion of the full cash value was \$86,909 with a statement that the property is still under construction; it has been an ongoing project for several years; and there is more work to be done, especially with regard to road improvements.

Ms. Moen submitted a Residential Petition for Review of Valuation for tax year 2014, which stated that the owner's opinion of the full cash value was \$80,000. Mr. Huffer advised that the Assessor's Office consequently lowered the full cash value to \$86,909 based upon a field inspection of the property. Mr. Huffer stated, "I know the petitioner will accept that amount of \$86,909."

Ms. Moen stated, "I am in complete agreement on the value of the property per Larry." She acknowledged that her house needs additional work. Her concern is the condition of the road to/from her property and she advised that is the reason she asked the Whispering Pines Fire Department to visit the property to determine whether the Fire Department would be able to respond to a fire on her property, if one occurred. Ms. Moen presented the Board with a letter from Fire Chief Ron Sattelmaier that was dated April 11, 2013. The letter states, "Based upon my inspection and observations I believe it to be tenuous at best for our firefighting apparatus to be able to safely negotiate the narrow and washed out portion of North Rocking Horse Road which passes in front of your property, or for that matter any property located beyond 175 North Rocking Horse Road going toward your property and beyond." The letter also states that there does not appear to be any adequate turnaround area for emergency vehicles anywhere in the vicinity. Ms. Moen also presented a letter written to Brent Cline of the Gila County Roads Department that was from Mark V. Yarish with a request for the County to make improvements to "Rockinghorse Bend Road." Attached to the letter was a formal statement that the property owners would give permission for the County to access their property for the purposes of a survey and construction of basic improvements to the road, and acknowledgement that it will be the property owner's responsibility to provide permitting and installation of any driveway culverts required as a result of any such improvements. The notification listed the names of the owners of 23 parcels of land within the area known as Bonita Creek Ranch 2.

Vice-Chairman Martin stated that Ms. Moen and the other property owners need to contact the County Roads Department to determine whether the County would be able to make any improvements to the road. She stated that the road issue is a separate issue from the property's valuation, which is the purpose of today's hearing.

Chairman Pastor stated that there is a County process to have a private road changed to a County road. Vice-Chairman Martin suggested to Ms. Moen that she get in contact with Steve Sanders of the County's Engineering Department. Mr. Huffer advised that the road is a public road. Vice-Chairman Martin added that even though a road may be designated as a public road, it cannot be accepted into the Gila County Maintained Roadway System unless certain County standards are met.

Supervisor Marcanti made a motion to uphold the Assessor's opinion of the full cash value on parcel numbers -035A and -035B. Deborah Hughes, Assessor, stated that the parcels have been combined into one parcel, parcel 302-11-035C. Supervisor Marcanti amended his motion to uphold the Assessor's opinion of the full cash value on parcel number 301-11-035C in the amount of \$86,909 for tax year 2014. The Board unanimously approved the motion.

There being no further business to come before the Board of Equalization, Chairman Pastor adjourned the meeting at 1:52 p.m.

APPROVED:



Michael A. Pastor, Chairman

ATTEST:



Marian Sheppard, Clerk of the Board