

2024 VALUE ADJUSTMENT BOARD

SPECIAL MAGISTRATE ORIENTATION MEETING MINUTES SEPTEMBER 12, 2024 1:00 p.m. LYNWOOD ROBERTS ROOM

Attendance:

Margaret M. "Peggy" Sidman – Value Adjustment Board Clerk Heather Pelegrin, Assistant Chief of Legislative Services – VAB Merriane Lahmeur – Chief of Legislative Services Aaron Thalwitzer – VAB Attorney

Meeting convened 1:00 p.m.

VAB Administrator Heather Pelegrin convened the orientation session, and the presenters introduced themselves. She urged the special magistrates to please turn in their certification of Department of Revenue training as soon as possible, since they cannot be scheduled to hold hearings until that certification is received. Hearings begin on October 7th. Ms. Pelegrin stressed the importance of submitting payment invoices every two weeks and noted that when a single recommendation applies to multiple cases (i.e. condominiums) the invoice should only be for one recommendation. She asked that all questions be posed to the VAB staff by email and, if they are unable to provide the information, the staff will query the VAB Attorney and supply the answer. Hearing dates are October 7 through April. VAB has received 5,100 to 5,600 applications thus far and inputting continues.

Aaron Thalwitzer, the new VAB Attorney, introduced himself to the group and said there were few changes to the law relating to VAB's activities in the last year. He welcomed questions through the VAB clerk as Ms. Pelegrin noted earlier. He said the most important part of any decision is the analysis and discussion of the evidence and he expects to see discussion of the specifics of each case and how the facts were applied to the law and led to a specific decision. He offered to provide standard language for the most common findings. He emphasized that he would not substitute his judgement for those of the magistrates as long as the rules are followed, and the recommendations are reasonable.

VAB Clerk Peggy Sidman said the City has been having computer network issues and asked for patience while those issues are being resolved.

Meeting adjourned at 1:11 p.m.

Jeff Clements – Council Research Division jeffc@coj.net 904-255-5137