



2025 VALUE ADJUSTMENT BOARD ORGANIZATIONAL MEETING MINUTES

AUGUST 6, 2025, 11:30 AM
CITY COUNCIL CHAMBERS

Council Member Will Lahnen, Chair, **Excused**
Council Member Rahman Johnson, Temporary Chair
School Board Member Charlotte Joyce
Council Appointed Citizen Member Shirley Dasher
School Board Appointed Citizen Member Dominic Cummings

In attendance:

Ju'Coby Pittman – Council Member, District 10
Jason Teal – Value Adjustment Board Clerk
Heather Pelegrin – Chief of the Value Adjustment Board
Johnathan Griffis – VAB Staff
Andrew Cable – VAB Staff
Aaron Thalwitzer – VAB Attorney
Andrew Powers – Executive Council Assistant
Celestine Mills – Executive Council Assistant

Meeting convened 11:36 AM

Chair Johnson convened the meeting, and the attendees introduced themselves for the record.

1. Introduction – Chair Johnson introduced the board members, attendees, and contact information.
2. Introduction of the Board Clerk or any designee of the Board Clerk and the Board Clerk's contact information.
3. 2025 Filing Fee: Chair Johnson explained the VAB filing fee was previously set by DOR to not exceed \$15, which had not been revised since 1983. Chair Johnson explained that he had to step away from the Value Adjustment Board in 2024 to amend the filing fee to a not to exceed amount of up to \$50. Chair Johnson explained that there are companies that have taken advantage of VAB services due to the low filing fee. This has been done through mass-scale petitioning on properties which have little to no merit to be challenged, resulting in the filing fee's ability to defray VAB costs to be diminished. Chair Johnson thanked Florida House Speaker Wyman Duggan, Senator Tracie Davis, Senator Clay Yarborough, Representative Angela "Angie" Nixon, Representative Kimberly Daniels, Representative Jessica Baker, Representative Kiyann Michael, as well as the entire Duval County Delegation in making VAB processes more efficient, fair, and sustainable through their assistance in getting the filing fee amended. Adopt filing fee for petitions for 2025, in an amount not to exceed \$50. If a Petitioner files an MU Form, the filing fee should be the set amount by the Board and then each additional parcel is \$5.00. The staff recommended charging a filing fee of \$50.00. **Board Member Joyce made a motion to approve and adopt the \$50 filing fee for the 2025 VAB year. Additionally, to approve and adopt the DR-486MU Form filing fee as \$50 with each additional parcel for \$5. The motion was seconded by Board Member Dasher. The Board Approved the motion 4-0.**

4. Appoint or ratify the private Board Legal Counsel: Chair Johnson stated Aaron Thalwitzer was the Attorney for the Board for the 2024 VAB year. The staff recommendation is to maintain the status quo with the VAB Attorney being paid an hourly rate of \$225, with a not to exceed amount of \$60,000 annually. The not to exceed amount will be inclusive of all legal services (including litigation), and mileage. There will be no cost for travel time. **Board Member Dasher made a motion to approve the staff recommendation and appoint Aaron Thalwitzer as the 2025 VAB Attorney. The motion was seconded by Board Member Cummings. The Board Approved the motion 4-0.**

5. Appoint or ratify Special Magistrates: On May 27, 2025, potential Special Magistrates were notified inquiring about their interest in serving for the 2025 VAB year. Chair Johnson stated the breakdown of Special Magistrates: 7 Residential, 3 General, 2 Tangible Personal Property and 3 Attorney Magistrates. All Special Magistrates have (or, prior to being permitted to preside over hearings, will have) provided proof of appropriate licensure and proof of compliance with the Department of Revenue Special Magistrate training requirements. The VAB Clerk recommends the hourly rate remain the same at \$125/hour with no change. School Board member Joyce asked if the \$125/hour was the standard pay. VAB Attorney Thalwitzer stated that the rate was at the lower end, but still within the typical range of pay for Special Magistrates. **Board Member Dasher made a motion to appoint all Special Magistrates for the 2025 VAB. The motion was seconded by Board Member Cummings. The Board Approved the motion 4-0.**

6. Appoint or ratify Board designee to approve/deny late filed petitions, Good Cause reschedule requests, etc. The VAB Chief has served as the Board designee for late filed petitions (Good Cause) matters with assistance from the VAB Attorney if needed since 2024. The VAB Chief has served as the Board designee for Good Cause reschedule request matters since 2013. **Board Member Cummings made a motion to appoint Heather Pelegrin as the designee to approve/deny late filed petitions and Good Cause reschedule requests. The motion was seconded by Board Member Dasher. The Board Approved the motion 4-0.**

7. Local Administrative Procedures & Forms: Discuss and adopt local administrative procedures and forms of the Board. Such procedures must be ministerial in nature and not be inconsistent with governing statutes, case law, Attorney General opinions, or rules of the Department of Revenue. All local administrative procedures and forms of the Board or Special Magistrates shall be made available to the public and shall be accessible on the Board Clerk's website, if any. Per House Bill 7031 which took effect on July 1, 2025, VAB staff will ensure that all Petitioners and their representatives have hearings via ZOOM if requested. Currently most if not all hearings are held telephonically. **Board Member Joyce made a motion to adopt the local administrative procedures and forms of the Board. The motion was seconded by Board Member Cummings. The Board Approved the motion 4-0.**

8. General information on Florida's property tax system: Respective roles within this system, taxpayer opportunities to participate in the system and property taxpayer rights. VAB Attorney Thalwitzer was called on by Council Member Johnson to provide the Board with a broad overview of the VAB processes.

9. Tentative schedule for the 2025 VAB Special Magistrate hearings. Taking into consideration the possible number of petitions filed, the possibility of the need to reschedule and the requirement that the Board stay in session until all petitions have been heard. The staff recommends that hearings begin in October 2025 and will run until all petitions have been heard, approximately by April 2026. **Board Member Joyce made a motion to approve the tentative 2025 VAB schedule. The motion was seconded by Board Member Dasher. The Board Approved the motion 4-0.**

10. Monthly VAB Board meetings for 2025 tax year: The Board meets once each month beginning in January 2026, at 11:30 AM in the Council Chamber (Dates listed below). **Board Member Dasher made a motion to approve the recommended 2025 VAB monthly meeting schedule. The motion was seconded by Board Member Cummings. The Board Approved the motion 4-0.**

- Thursday, January 15, 2026
- Thursday, February 12, 2026
- Thursday, March 12, 2026
- Thursday, April 16, 2026
- Thursday, May 14, 2026

Other Business

No other business.

Meeting adjourned at 12:05 AM.

Andrew Cable – VAB Staff

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Submitted: August 21, 2025, at 9:00 AM