



**2025 VALUE ADJUSTMENT BOARD
MEETING MINUTES**

**THURSDAY, FEBRUARY 12, 2026
11:30 AM
CITY COUNCIL CHAMBER**

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

In Attendance:

Jason Teal – Value Adjustment Board Clerk
Heather Pelegrin – Chief of the Value Adjustment Board
Johnathan Griffis – VAB Assistant II
Andrew Cable – VAB Assistant I
Aaron Thalwitzer – Value Adjustment Board Attorney
Jamey Crozier – Executive Council Assistant, Council Member Lahnen
Joyce Morgan – Property Appraiser
Tiffany Pinkstaff – Counsel to the Property Appraiser
Keith Hicks – Chief Appraiser, Property Appraiser’s Office
Harry Guetherman – Commercial Division Chief, Property Appraiser’s Office
Sage Sullivan – Residential Division Chief, Property Appraiser’s Office
Laura Winter – Customer Service Division Chief, Property Appraiser’s Office

Meeting convened 11:30 AM

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

1. Approval of the meeting minutes from the 2025 VAB Monthly Meeting held on January 15, 2026.
Board Member Cummings made a motion to approve the minutes. The motion was seconded by Board Member Joyce. The Board Approved 4–0.
2. Public Comments:
 - No public comments.
3. Deferral requests from Petitioners.
 - None received.
4. Deferral requests from the Property Appraiser’s Office.
 - None received.
5. Consider the recommended decisions listed on the 2 paged excel spreadsheet for the 2025 February 12, 2026, VAB Meeting. Chair Lahnen stated that there were 36 recommended decisions. Of the 36 recommended decisions, 34 were denied and 2 were granted. Chair Lahnen also shared that there was a total of 302 recommended decisions provided to date. **Board Member Joyce made a motion to Approve all the recommended decisions on the excel spreadsheet. The motion was seconded by Board Member Cummings. The Board Approved 4–0.**

Other Business

Consideration for adopting local procedures for deferral requests. Chair Lahnen called on Aaron Thalwitzer, VAB attorney, to provide an explanation. Mr. Thalwitzer explained that the provided memorandum formalizes deferral requests to the VAB. Mr. Thalwitzer stated that other counties using local procedures for deferral requests have been successful in maintaining DOR standards. Mr. Thalwitzer explained that the memorandum does not change the operations of VAB, instead, it provides a formal and standardized framework for the PAO and Petitioners to refer to for deferral requests. The memorandum defines statutory deadline constraints and provides timeframes for deferral briefs and responses. Mr. Thalwitzer noted, the PAO requested to amend the memorandum's 10-day deadline for deferral briefs and responses to a 15-day deadline. He stated there would be no issue increasing the timeframe. Additionally, to ensure VAB complies with statutes, rules, and other requirements of the taxing process, the local procedure provides administrative discretion (Sec. 4). This allows VAB, to the extent necessary, to shorten deferral deadlines to meet statutory deadlines. Board Member Cummings asked if this procedure replaces any pre-existing ones or if it would have any impact on previous Board actions. Mr. Thalwitzer stated adopting this local procedure would not replace or remove any pre-existing ones and the local procedure would have no effect on any previous actions taken by the VAB. Chair Lahnen asked for an opinion from the Property Appraiser's Office. Tiffany Pinkstaff, Attorney for the PAO, affirmed she agreed with Mr. Thalwitzer's memorandum with the amended 15-day deadline. Jason Teal, VAB Clerk, recommended that the Board make a motion to Approve of the deferral request local procedure with the amended 15-day deadline. **Board Member Joyce made a motion to Approve the local procedure for deferral requests with the amended 15-day deadline requested by the Property Appraiser's Office. The motion was seconded by Board Member Cummings. The Board Approved 4-0.**

Chair Lahnen asked Heather Pelegrin, VAB Chief, if the Board could skip the March 12, 2026, Board meeting and hold the next Board meeting on April 16, 2026. Ms. Pelegrin responded, stating she would defer to what the Board prefers and noted what would otherwise have been covered in the March meeting. Ms. Pelegrin explained there are currently 16 recommended decisions that would have been in queue for consideration for Approval at the next Board meeting. There is expected to be an increase in this number of recommended decisions prior to the next Board meeting. The Board can elect to skip the March 12th meeting; however, the April meeting will be important due to tax denials because of delinquent tax payments. Of the remaining 2509 active petitions, 211 are unpaid. They must pay a minimum of 75% of their ad valorem taxes, otherwise they will receive a tax denial for their petitions. In the meantime, VAB will send the Petitioners a friendly reminder to pay taxes before the March 31 deadline. Chair Lahnen asked for Mr. Thalwitzer's opinion. Mr. Thalwitzer stated that there was no legal need to have the meeting. Chair Lahnen announced that they would cancel the meeting in March and reconvene in April.

Announce date and location of next 2025 VAB meeting: Thursday, April 16, 2026, at 11:30 AM
City Hall, 1st Floor, Council Chambers

Meeting was adjourned at 11:44 AM.

Andrew Cable – VAB Staff
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