

**Minutes**  
**Board of Review and Equalization**  
**Jefferson County Commission**  
**Thursday, February 10, 2026**

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A hearing of the Jefferson County Commission seated as a Board of Review and Equalization was held on Thursday, February 10, 2026, during the second quarterly session at 1:30 p.m. The meeting was held via Zoom and in-person. Present were President Pasha Majdi (virtual), Vice President Cara Keys, Commissioner Steve Stolipher, and Commissioner Jack Hefestay. Also present were Lynn Dillow, Clerk of Administration; Steve Groh, Assistant Prosecuting Attorney; and Rhonda Willingham, Chief Deputy Assessor Clerk. The archived meeting of the Thursday, February 10, 2026 meeting is available on the Jefferson County Commission website.

Call to Order as a Board of Review and Equalization

The hearing was called to order at 1:30 p.m. by Commission Vice-President Cara Keys.

Commissioner Stolipher motioned to approve and accept the Letter of Mutual Agreement on behalf of Byron M and Tami Cato as presented. The motion was seconded by Commissioner Hefestay and approved unanimously.

As there were no citizens present to petition the board and hearing no objections, the meeting was recessed until the next meeting on Thursday, February 12, 2026 at 1:30p.m.

There being no further business, Commissioner Keys recessed the hearing at 1:32 p.m. until the next BORE hearing scheduled for February 12, 2026 at 1:30 p.m.

**Recessed**

The commission recessed at 1:32 p.m.

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Pasha Majdi, PRESIDENT

# ASSESSOR OF JEFFERSON COUNTY

**Angela L. Banks**

104 East Washington Street  
Charles Town, WV 25414

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Office: (304) 728-3224  
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## LETTER OF MUTUAL AGREEMENT

6 Feb 2026

Cato, Byron M. & Tami D.  
1084 River Road  
Shepherdstown, WV 25443

### Property:

Real ☒  
Parcel ID 02 1001600160000 Legal Description: Lot 1A (1.31ac) James Burr Technology Center  
Personal ☐ Account #: \_\_\_\_\_

Date of Petition: \_\_\_\_\_ Date of Informal Meeting: \_\_\_\_\_ Written Evidence: \_\_\_\_\_  
(§11-3-15c) 2/6/26 (§11-3-15g) 2/6/26 Submitted :( §11-3-15g) **Yes/No**

### MUTUAL AGREEMENT

Pursuant to WV Code §11-3-15i, the Assessor and Petitioner have reached a mutual agreement on the property appraisal in question as follows:

Land	<del>485,000</del> <u>185,600</u>
Building	<u>78,500</u>
Mineral	<u>0</u>
Total Appraisement	<u>264,100</u>

The parties acknowledge that by signing this Agreement they both waive the right to further appeal this matter.

Rhonda J. Willingham  
ASSESSOR OR DEPUTY ASSESSOR

Tami D Webb Cato  
PETITIONER

DATE 2/10/26

DATE 6 Feb 2026

*Revised 2/10/26  
RJB*

## Rhonda Willingham

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**From:** Mark Cato <info.gbccc@gmail.com>  
**Sent:** Tuesday, February 10, 2026 11:45 AM  
**To:** J Mickey  
**Cc:** Rhonda Willingham  
**Subject:** Re: Corrected Letter of Mutual Agreement

I accept the corrected form as amended.

Tami Wells Cato  
Sent from my iPhone

On Feb 10, 2026, at 11:15 AM, J Mickey <jmickey@jeffersoncountywv.org> wrote:

Mrs. Cato,

As stated in our phone call, the appraised land value on the initial Letter of Mutual Agreement was incorrectly typed; instead of 185,000 it was supposed to be 185,600 – the total appraisement value was correct. Attached is the edited copy, signed by both parties and the correction to the land value. IF you are in agreement to this, please respond with a statement that indicates this and allows us to prove that you have verified the corrected value.

Best regards,

*Jason Mickey*

Jason Mickey  
Sr. Tax Appraiser  
Jefferson County Assessor's Office  
104 E. Washington Street  
Charles Town, WV 25414  
(304)728-3224  
[jmickey@jeffersoncountywv.org](mailto:jmickey@jeffersoncountywv.org)

<Cato.pdf>