

Metropolitan Board of Equalization Policies and Procedures

Adopted: June 3, 2024

The Metropolitan Board of Equalization (“MBOE”) operates as a separate and independent entity from the Davidson County Assessor of Property and the Assessor’s office. Pursuant to T.C.A. §§ 67-5-1403 & -1405, the Assessor of Property, deputies, and staff provide assistance and advice to the MBOE in the performance of its duties.

Composition of the MBOE

The MBOE shall consist of five (5) members, and several alternate members, appointed by the Mayor for a term of two (2) years, and confirmed by a majority vote of the membership of the Metropolitan Council. Said members shall be owners of taxable real property within the territorial limits of the metropolitan government and shall have been residents therein for a period of at least six (6) years prior to their appointment. At least two (2) members shall reside within and own taxable real property within the urban services district; and at least two (2) members shall reside without and own taxable real property without the urban services district. A member shall create a vacancy on the Board if during his or her term of office he or she does not meet the requirements of appointment. All vacancies shall be filled for the unexpired term in the same manner as original appointments. *See* Metropolitan Charter Section 11.201.

Duties of the MBOE as provided by T.C.A. § 67-5-1402:

- Carefully examine, compare, and equalize the county assessments;
- Assure that all taxable properties are included on the assessment list;
- Eliminate from the assessment list such property that is lawfully exempt from taxation;
- Hear complaints of Taxpayers who feel aggrieved on account of excessive assessments of their property;
- Decrease the assessments of such properties as the board determines have been excessively assessed;
- Increase the assessments of such properties as the board determines are underassessed;
- Correct such errors arising from clerical mistakes or otherwise that may come or be brought to the attention of the board; and
- Take whatever steps are necessary to assure that the assessments of all properties within its jurisdiction conform to laws of the state and rules and regulations of the State Board of Equalization, as well as the established policies and procedures of the Davidson County Government.

Open Meetings Act and Public Records Act

The MBOE is subject to both the Tennessee Public Records Act (T.C.A. § 10-7-501, *et seq.*) and the Tennessee Open Meetings Act (T.C.A. § 8-44-101, *et seq.*). The MBOE shall give reasonable public notice in advance of all meetings and require meetings to be open to the public. Further, all minutes and records kept from these meetings are available for public inspection upon request in

accordance with the Public Records Request Policy of The Metropolitan Government of Nashville and Davidson County. Pursuant to T.C.A. § 8-44-101, time is reserved for the public to comment at the commencement of a meeting, on matters that are germane to items on the MBOE's agenda which the MBOE will take action upon at the same meeting. A sign-up sheet is provided thirty (30) minutes before a meeting is called to order. A maximum of ten (10) persons who write their names on the sign-up sheet provided will be allowed to share their comments for a maximum of two (2) minutes per person.

Metro Legal Representation of the Board

Pursuant to the Charter of The Metropolitan Government of Nashville and Davidson County, the Department of Law shall furnish legal advice to all officers, departments, boards and commissions concerning any matters arising in connection with the exercise of their official powers or performance of their official duties. Accordingly, the Department of Law shall serve as legal counsel to the MBOE.

Assistance from the Office of the Assessor of Property - T.C.A. § 67-5-1403

It is the duty of the Assessor of Property, or the Assessor's deputies, to meet with the MBOE on the first day of its session, and to then sit with the MBOE in an advisory capacity during each and every day of the session, and to render to the MBOE assistance in the performance of its duties. Additionally, the Assessor of Property, or the Assessor's deputies, may recommend to the MBOE changes of assessment or classification from those certified in the report of assessments required under T.C.A. § 67-5-304, but such recommended changes shall not be so numerous as to amount to the general reappraisal of a class or type of property.

Hearing Officers – T.C.A. § 67-5-1406

The MBOE, subject to approval by the Metropolitan County Council, may appoint one (1) or more hearing officers to conduct preliminary hearings and to make investigations regarding complaints made before the MBOE. Said officers shall be owners of taxable real property within the territorial limits of the metropolitan government and shall have been residents therein for a period of at least two (2) years prior to their appointment. The hearing officers shall assist the MBOE and prepare proposed findings of fact and conclusions and recommend the same to the MBOE. The MBOE may adopt any recommendation of such hearing officers as its final decision; provided, that any property owner who desires to be heard directly by the MBOE is given the opportunity to be heard by the MBOE.

Sessions of the MBOE – T.C.A. § 67-1-404

Regular sessions of the MBOE shall start on June 1 of each year and shall extend for no more than thirty (30) days as established the Metropolitan County Council. As necessary, the Metropolitan County Council, or the Metropolitan Mayor when the council cannot act, may call the MBOE into special session beyond the initial regular session.

Filing of Appeals – T.C.A. § 67-5-1407

Any property owner, or taxpayer liable for taxation, has the right to personally appear (or appear through an authorized representative) to make complaint before the MBOE on one or more of the following grounds:

- a. Property under appeal or protest by the taxpayer has been erroneously classified or subclassified for purposes of taxation;
- b. Property under appeal or protest by the taxpayer has been assessed on the basis of an appraised value that is more than the basis of value provided for by state law; and
- c. Property other than property under appeal or protest by the taxpayer has been assessed on the basis of appraised values which are less than the basis of value provided for by state law.

All appeals must be submitted on the MBOE adopted appeal form. Electronic filing or hard copy is acceptable. The reason for appeal must be specified on the form with supporting evidence attached. If the Taxpayer, or their representative, intend to introduce a witness during an appeal, the name and subject matter to be presented by such witness, must be disclosed at least ten (10) days prior to the hearing. All incomplete forms, or forms with incorrect information, will be returned to the filer for resubmission with the corrected or missing information; however, the initial filing constitutes an appeal. Appeals will be accepted during each year until the last day of the regular session.

It shall be the duty of the Taxpayer, or their representative, to provide the MBOE and Assessor's staff with accurate contact information (i.e., mailing address, email address, phone number, etc.). Further, it is the responsibility of the Taxpayer, or their representative, to update that information as needed.

Letter of Authorization/Letters of Engagement – T.C.A. § 67-5-1412

Taxpayers may appear in person, by qualified agent, or by a member of the Taxpayer's immediate family. An agent and/or attorney shall not appear for or act on behalf of a Taxpayer unless and until the agent presents a written authorization form from the Taxpayer with the appeal. Such written authorization shall specify the current tax year. All agents will be required to submit an individual letter of authorization or letter of engagement with the parcel number and tax year specified prior to a hearing for such parcel. Letters of authorization or engagement shall be attached to the appeal form and a copy of such provided to the Davidson County Assessor of Property's office. Should it appear that multiple agents claim to represent one Taxpayer, scheduling of the hearing may be postponed until matters of representation are clarified. The MBOE may require an additional signed authorization from the Taxpayer clarifying their authorized representation.

Scheduling of Hearings

All appellants will be given the opportunity to have an informal hearing before a hearing officer. The informal hearings generally will be scheduled as to classification first, and region second. If

the appellant desires to be heard by the full board instead of the hearing officer, the hearing will be scheduled by classification.

All parcels under appeal will be scheduled individually by the Assessor's staff. Dockets will be set a minimum ten (10) days prior to scheduled date of the hearing(s). Taxpayers or their representatives will be advised in writing as to the setting of their hearing and advised what documentation will be needed at the hearing. Should an appellant appear at a hearing unprepared, the MBOE maintains discretion on whether to grant a continuance.

Conduct of Hearings

The MBOE will hear any complaint that is filed while the Board is in regular session and that relates to the current year under review. The MBOE will not refuse a requested hearing based on the grounds that an appeal for a prior year is pending with the State Board of Equalization but will be taken into consideration. The Assessor of Property shall provide the MBOE with the results of appeals heard at the state level or by the state. This information will be included on the parcel data sheet.

All hearings shall be held in person. Exceptions to allow a Taxpayer or their representative to appear virtually instead of in person will be by order of the MBOE, particularly in cases of emergency decree of the governor or mayor, or granted on a case-by-case basis for good cause.

The Board will maintain impartiality by enforcing orderly procedures including: enforcement of a prohibition on ex parte communications, insisting that hearing participants wait to be recognized before attempting to speak or otherwise communicate to the Board members; insisting on strict adherence to open meeting requirements; applying logical and consistent approaches to evaluating and deciding appeals.

The Board Chairperson, or Chair of the meeting, will time each speaker's statements. On no occasion will anyone, other than a staff member, approach the Board members during a hearing. The Chairperson should strive to assure that in no instance should a person be permitted to speak on a matter in which he or she has no direct personal or professional interest. Taxpayers, or their representative, are encouraged to present to the Board efficiently and succinctly. The Taxpayer, or their representative, will receive a maximum fifteen (15) minutes to present their appeal to the Board but are not required to use the entire allotted time. Thereafter, the Assessor's staff will also receive fifteen (15) minutes to advise and assist the Board. Finally, the Taxpayer will be provided five (5) minutes to respond. At the conclusion of no more than thirty-five (35) minutes, the Board, through the Chairperson, shall close the presentation portion and enter into deliberation. During deliberation, neither the Taxpayer, their representative, nor the Assessor's staff shall comment further unless questioned directly by a member of the Board. The MBOE reserves the discretion to vote to provide an appellant additional time for presentation on a case-by-case basis. The Taxpayer must request a specified additional amount of time, provide reasoning for the additional needed time, and receive a majority vote in favor of a time extension from the Board members present that day.

It is the responsibility of the Chairperson to maintain orderliness and a proper decorum for all hearings. Improper demeanor and disrespectful actions by those appearing before the MBOE will not be tolerated. In such cases, and after one “warning” by the Chairperson, the MBOE may elect to discontinue the hearing and conclude the presentation of evidence. The MBOE will then reach a decision based on the information that was provided prior to the disruption and discontinuance. In cases where either the Assessor of Property’s representative(s) or the Taxpayer or taxpayer representative(s) is guilty of the improper or disrespectful conduct, the Board may issue a “warning” to the guilty individual(s) with a written notice issued to either the Assessor of Property or the representative’s firm, as the case may be. The warning will advise that a further occurrence of such violation will result in the individual(s) being prohibited from future appearances before the Board.

In the case of Commercial Property hearings, prior to the Taxpayer beginning its presentation, the Assessor’s Appraiser or Board of Equalization (Chairman) will open the hearing by stating the physical aspects of the subject property in detail sufficient for the board members to know, as is appropriate for the particular property, the property type, age, location, size, previous evaluation, land size, etc.

Evidence Presented

Upon a complaint being filed with the MBOE, the Board may hear any evidence or witness offered by the complainant or may take such steps as it deems material to the investigation of the complaint. If the Taxpayer, or their representative, intend to offer a witness, the name and subject matter to be presented by such witness, must be disclosed prior to the hearing. Each board member has the authority to administer oaths to any person appearing before the MBOE. T.C.A. § 67-5-1404. Any person who willfully or corruptly swears falsely to any material fact before the MBOE commits perjury and is indictable for such offense. *Id.*

The Board shall exercise its power, authority and discretion in the matter of obtaining and hearing evidence to assist in the performance of its duties. Pursuant to T.C.A. § 67-5-1404, the Board may call individuals as witnesses to testify to provide discovery information. Additionally, the Board may request the production of documents such as actual income statements, expense statements, rent rolls, lease agreements, and appraisal reports. Further, the Board may request any information it deems material in hearing taxpayer appeals.

The appellant/taxpayer/property owner shall bring the discovery information requested by the MBOE to the hearing and timely provide the same to the Davidson County Assessor of Property’s Office. Any parties failing to respond to the Board’s discovery request or failing to appear before the Board with the requested information a continuance may not result at the discretion of the MBOE. Any information not provided as requested shall not be accepted at a hearing of the State Board.

Decisions and Notification – T.C.A. § 67-5-1411

Actions of the MBOE are considered final except for revisions or changes by the State Board. Decisions will generally be made during the hearing; however, a majority vote of members present may delay a decision in the value of a hearing.

Notice of decisions will be sent out in letter form within the 30-day period required by statute. Decisions letters will specify the certified value, the adjusted Board value, the assessment, and the classification of the property. The letter will also notify Taxpayers of their right to file an appeal with the State Board.