

SUBSTITUTE RESOLUTION NO. RS2025-1478

A resolution setting the compensation of the chair and members of the Metropolitan Board of Equalization and requesting administrative and operational modifications for the board.

WHEREAS, pursuant to state law, there exists the independent Metropolitan Board of Equalization (the “MBOE”) whose duties, among other things, are to examine, compare and equalize property assessments within Davidson County in accordance with applicable law and to hear complaints of taxpayers who feel aggrieved of excessive assessments of their property; and,

WHEREAS, in accordance with Metropolitan Charter § 11.204 and Tennessee Code Annotated § 67-1-403, MBOE members “shall be paid by the county a compensation for their services” and that “[t]he county legislative body shall by resolution establish the compensation of the members and the chair of the county board of equalization”; and,

WHEREAS, pursuant to Tennessee Code Annotated § 67-5-1403, it is the duty of the Metropolitan Nashville & Davidson County Assessor of Property (the “Assessor of Property”) “to meet with the county board of equalization on the first day of its session and to sit with such board in an advisory and administrative capacity facilitating during each and every day of the session of such board, and to render to such county board assistance in the performance of its official duties in equalizing assessments”; and,

WHEREAS, the independence and neutrality of the MBOE are essential to public confidence in local government institutions and the property assessment and appeals process; and,

WHEREAS, in furtherance of the goal of engendering public confidence in local government institutions, it is important to recognize the independence of the MBOE from the Assessor of Property, including a separation of the administration of the MBOE’s compensation, and,

WHEREAS, nothing in this resolution shall be construed as to relieve the office of the Assessor of Property of its statutory duties imposed by Tennessee Code Annotated § 67-5-1403, including the duty to attend sessions of the MBOE, to make assessment records available, and to provide advisory assistance during the MBOE’s sessions, and,

WHEREAS, the Metropolitan Council finds that the MBOE functions similarly to other quasi-judicial boards, including but not limited to, the independent Transportation Licensing Commission, the independent Benefits Board, and the independent Contract and Compliance Board, however the meeting locations of those boards are separate from the supporting departmental office space, and,

WHEREAS, the Metropolitan Council finds that similar to the above referenced boards operating in a manner that maintains the appearance of independence from their supporting departments, it is also important for the MBOE to maintain both actual independence and perceived independence from the Assessor of Property, and,

WHEREAS, some Metro board and commission meetings are not broadcast or streamed but are rather audio recorded for the purposes of preparing meeting minutes, and those audio recordings are either maintained by the supporting department or provided to the Metropolitan Clerk to be made available upon request, and,

WHEREAS, pursuant to Resolution No. RS2025-1137, the Metropolitan Council has called the independent MBOE into regular session beginning June 2, 2025, and special session beginning June 30, 2025, to hear appeals for Tax Year 2025; and,

WHEREAS, the current compensation for the independent MBOE is \$50 per day for the MBOE chair and \$40 per day for all other MBOE members, to be paid from an allocation in the annual appropriation to the ~~Metropolitan Nashville & Davidson County~~ Assessor of Property as has been set forth by the Metropolitan Government in the annual operating budgets for the Metropolitan Nashville & Davidson County Assessor of Property; and,

WHEREAS, within the appropriation to the ~~Metropolitan Nashville & Davidson County~~ Assessor of Property in the Fiscal Year 2026 Budget Ordinance, there is the amount of \$56,500 allocated to pay, and to fund an increase in, compensation for the independent MBOE to \$100 per day for the MBOE chair and \$90 per day for all other MBOE members to be effective as of July 1, 2025; and,

WHEREAS, the increased compensation will assist in recruiting and retaining qualified individuals to serve on the independent MBOE and is in the best interests of the Metropolitan Government.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

Section 1. That the compensation of the independent Metropolitan Board of Equalization for a member sitting with the board at a meeting shall be set at \$100 per day for the MBOE chair or MBOE acting chair and \$90 per day for all other MBOE members, effective retroactively to July 1, 2025. Any portion of a full day's meeting that has been divided, where each portion has been separately scheduled and publicly-noticed to begin before and after a lunch break on that same day, shall qualify as a "day" for the purposes of this resolution; provided, that, no member shall be compensated for more than one "day" for each calendar day of their attendance.

Section 2. That the compensation provided herein shall remain in effect for each successive year's regular and special sessions of the Metropolitan Board of Equalization until such further modification by the Metropolitan Council.

Section 3. That the Metropolitan Council requests that, no later than October 31, 2025, the Department of General Services, in consultation with the Assessor of Property, provide a meeting place for the MBOE that is in a location where the public and appellants may come and go without requiring special access and that, preferably, allows for audio and video recording and broadcast.

Section 4. That the Metropolitan Council requests that, no later than October 31, 2025, all audio and/or video recordings of MBOE meetings be provided to the Metropolitan Clerk.

Section 5. That the Metropolitan Council requests that the Department of Finance administer the compensation payment for the MBOE members from the portion of the FY2026 operating budget appropriated to the Assessor of Property and allocated for such purpose.

Section ~~6~~3. That this Resolution shall take effect from and after its adoption, the welfare of The Metropolitan Government of Nashville and Davidson County requiring it.

SPONSORED BY:

Emily Benedict
Member of Council