

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

Section 1. The Metropolitan Council hereby calls the MBOE into regular session beginning on June 1, 2021 and adjourning on June 18, 2021 to hear appeals, carry out its duties, and oversee its administration.

Section 2. The Metropolitan Council hereby calls the MBOE into special session beginning June 21, 2021 for the purposes of hearing appeals timely filed for tax year 2021, completing the equalization, carrying out its duties, and overseeing its administration; said special session not to continue beyond May 31, 2022. The MBOE shall meet in special session at the discretion of its Chair, or the Vice Chair, if the Chair cannot act.

Section 3. This resolution shall take effect from and after its final passage, the welfare of The Metropolitan Government of Nashville and Davidson County requiring it.

Analysis

This is a routine, annual resolution to call the Metropolitan Board of Equalization (MBOE) into regular session from June 1, 2021 until June 18, 2021. It would also call the MBOE into special session convening June 21, 2021 to complete any unfinished business regarding appeals on pro-rated assessments. The special session is not to extend beyond May 31, 2022.

The MBOE always meets during the month of June to hear appeals of assessments on real property. Historically, the MBOE has been required to have special sessions to conclude its work due to the large number of appeals. State law authorizes county legislative bodies to fix the number of days the Board of Equalization is to sit in regular session and to call the board into special session to complete any unfinished business. (T.C.A. § 67-1-404).