



Metropolitan Nashville and Davidson County, TN

Legislation Text

File #: RS2021-840, **Version:** 2

A resolution calling the Metropolitan Board of Equalization ("MBOE") into regular session beginning June 1, 2021 and special session beginning June 21, 2021.

WHEREAS, the Metropolitan Board of Equalization ("MBOE") last sat in regular session from June 1, 2020 until June 12, 2020; and,

WHEREAS, the MBOE needs to sit again in regular session in order to hear appeals and conduct its administrative duties; and,

WHEREAS, the MBOE last sat in special session beginning June 15, 2020 with the special session to be closed on or before May 28, 2021; and,

WHEREAS, the MBOE needs to sit again in special session to hear any appeals timely filed and not heard during its regular session, to complete the equalization, and to conduct its administrative duties; and,

WHEREAS, Tenn. Code Ann. § 67-1-404 governs the time which boards of equalization, including that of the Metropolitan Government of Nashville and Davidson County, may meet; and,

WHEREAS, Tenn. Code Ann., § 67-1-404(b)(1)(D) authorizes the legislative body of the Metropolitan Government to fix the number of days the MBOE shall sit in regular session; and,

WHEREAS, Tenn. Code Ann., § 67-1-404(b)(2) authorizes the county mayor, when the legislative body cannot act, to call the board in special session at any time if, in the judgment of the county mayor, the public welfare requires it; and,

WHEREAS, the Metropolitan Council can act to call the MBOE into special session, and the public welfare requires that the MBOE so meet in both regular session and special session.

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).