



# Metropolitan Nashville and Davidson County, TN

## Legislation Text

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**File #:** RS2021-937, **Version:** 1

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A resolution approving the appointment of two additional commercial hearing officers by the Metropolitan Board of Equalization to conduct preliminary hearings and to make investigations regarding complaints before the Board.

WHEREAS, Tennessee Code Annotated § 67-5-1406 permits the Metropolitan Board of Equalization ("county board") to appoint one (1) or more hearing officers with the approval by resolution of the Metropolitan Council; and,

WHEREAS, the hearing officers shall assist the county board and prepare proposed findings of fact and conclusions and recommend the same to the county board; and,

WHEREAS, on April 6, 2021, the Metropolitan Council adopted Resolution No. RS2021-841 approving the appointment of certain hearing officers by the county board to conduct preliminary hearings and to make investigations regarding complaints before the county board; and,

WHEREAS, the county board has since determined that the addition of two (2) hearing officers to handle commercial property appeals is warranted; and,

WHEREAS, the Metropolitan Board of Equalization has appointed the additional hearing officers as listed on the attached Exhibit A.

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

Section 1: The appointment of the two (2) additional hearing officers listed on the attached Exhibit A by the Metropolitan Board of Equalization to conduct preliminary hearings and to make investigations regarding complaints before the county board is hereby approved.

Section 2: This resolution shall take effect from and after its adoption, the welfare of the Metropolitan Government of Nashville and Davidson County requiring it.

### Analysis

This resolution approves the appointment of two additional Davidson County citizens to serve as commercial hearing officers for the Metropolitan Board of Equalization (MBOE). The MBOE is authorized under state law to hear appeals of assessments on real property. State law requires that the MBOE members be approved by the county legislative body by resolution. (Tenn. Code Ann. § 67-5-1406). The Council previously approved 69 residential hearing officers and six commercial hearing officers in April 2021 (RS2021-841).