

Metropolitan Board of Equalization Rules

I. PURPOSES

The purposes for the Metropolitan Board of Equalization (“MBOE”) are set forth at T.C.A. 67-5-1402 and, include: hearing complaints of taxpayers who feel aggrieved on account of excessive assessments of their property, decreasing the assessments of such properties as they determine have been excessively assessed; and, increasing the assessments of such properties as they determine are under assessed.

II. MEMBERSHIP

- A. The MBOE consists of five (5) members appointed by the mayor for a term of two (2) years, and confirmed by a majority vote of the whole membership of the 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.
- B. Each member of the MBOE, before entering upon the discharge of the duties of office, shall, before the county mayor, take and subscribe to an oath, to be filed with the county clerk and more further described in TCA 67-1-402.
- C. The MBOE shall elect one (1) of its members chair and one (1) member as vice chair. A representative from the Assessor’s office serves as Secretary to record the minutes and perform other administrative duties.
- D. Each MBOE member is appointed for a term of two (2) years, in April of each even numbered year.
- E. MBOE vacancies shall be filled for the unexpired term in the same manner as original appointments.

III. SESSIONS

- A. The MBOE, on June 1 of each year, convenes its regular session. Thereafter, the MBOE adjourns its regular session, convenes its special session, and adjourns its special session pursuant to resolution adopted by the Metro Council annually.

IV. NOTICE

- A. It is the policy of the MBOE to comply with all legal requirements for the provision of public notice of its meetings, including those required by state law, Metro Ordinance,

and/or any other applicable law or regulation, including the Notice Policy the MBOE adopted and which was approved by Metro Legal Department pursuant to Ordinance BL 2004-245 Section 2, 2004.

V. HEARINGS

- A. Any owner of property or taxpayer liable for taxation in the state has the right by personal appearance, or by the personal appearance of the duly authorized agent of the owner of the property or by representation by an attorney, to file an appeal with the MBOE.
- B. Any owner of property or taxpayer liable for taxation in the state that files an appeal with the MBOE may elect to have their hearing before the MBOE or one of its duly appointed Hearing Officer's, unless the appeal: is regarding tangible or intangible personal property, involves an issue of classification, or the Assessor's Office determines that it is appropriate that the matter be heard by the MBOE.
- C. The MBOE may hear any evidence or witness offered by the complainant, or may take such steps as it may deem material to the investigation of the complaint.
- D. Any local governmental entity has the right to make a complaint before the assessor of property and county board of equalization on the value of property within the local governmental entity on one (1) or more of the following grounds:
 1. The property has been erroneously classified or sub classified for purposes of taxation;
 2. The property has not been included on the assessment lists; and
 3. The property has been assessed on the basis of appraised values which are less than the basis of value provided for in part 6 of this chapter.
 4. If such a complaint is made, the MBOE shall give the property owner at least five (5) days' notice of a hearing to be held before the board. The notice shall be sent by United States mail to the last known address of the property owner.

VI. DISPOSITION OF COMPLAINTS

Upon its consideration of any complaint or other information available, the MBOE may make such changes, by way of increase or decrease in assessments, appraised values, or changes in classifications or sub classifications, as in its judgment are proper, just and equitable; provided, that the property owner or owners shall be duly notified by the board of any increase of assessment or change in classification and given an opportunity to be heard.

Such notice shall be given by United States mail at least five (5) days before the adjournment of the MBOE, and such notice shall include the tax year for which any increase of

assessment or change in classification is made.

VII. CERTIFICATION OF ASSESSMENTS

Upon completion of its duties, the county board of equalization shall have prepared a certificate, as required by T.C.A. 67-5-1410, signed by each member and filed in the office of the county clerk.