

Dear Members of the Metro Audit Committee,

As the result of the last Audit Committee's meeting, where a Councilmember anonymously requested an audit of some sort of the Assessor's office, I am submitting this request for a comprehensive audit of the Office of the Assessor of Property, including a specific review of its relationship with the Metro Board of Equalization (MBOE).

Based upon constituent feedback, there is ever-growing public concern about transparency, internal operations, structural independence, and the overall integrity of the property assessment and appeals process.

As the result of the comments heard in the last audit meeting, I've scratched the surface on some research that warrants further review. Those details are listed below:

1. Full Departmental Audit of the Assessor's Office

A full audit of the internal operations, procedures, and culture of the Assessor's Department itself. Specifically, the audit should examine:

- **Public engagement practices**, including how the office responds to inquiries, handles public records requests, and communicates with property owners during the appeals process.
- **Internal management culture**, including whether departmental practices encourage openness and professionalism.
- **Policy and process transparency**, including documentation standards, staff training, and the sharing of relevant valuation data with taxpayers.
- **Consistency and fairness in property assessments**, including methodology for selecting comparable properties, handling of non-renovated versus investor-renovated homes, and application of mass appraisal techniques.
- **Use of public funds and resource allocation**, including staffing, operational expenses, and any contracted services.

These internal matters are fundamental to public trust and merit as much scrutiny as the board governance structure.

2. Independence and Oversight of the Metro Board of Equalization

While the MBOE is intended to serve as an independent venue for appeals, current structures raise serious questions about its operational and financial autonomy:

- **Compensation is paid directly from the Assessor's budget**, creating the appearance where taxpayers would reasonably call into question.
- **Proposed increases to board pay have been initiated by the Assessor's office**, further entangling oversight and operational roles.
- **There is no formal process to screen for conflicts of interest**, personal relationships, or campaign contributions between board members and the Assessor. This may be something that the Council should include in applicants' questionnaires, however it should be reviewed as a part of this request.

An audit should evaluate the MBOE's governance model and recommend reforms to ensure its neutrality, financial independence, and alignment with best practices for quasi-judicial boards.

3. Conflict of Interest and Ethical Safeguards

To ensure public confidence in both the Assessor's Office and MBOE, the audit should address the following:

- Are board members or staff required to disclose **personal, business, or political relationships** with the Assessor?
- Are there **clear prohibitions or disclosure requirements for campaign contributions**?
- Does Metro's current board appointment process screen for potential conflicts of interest and compliance with ethical standards?

4. Appeals Process Transparency and Accessibility

The audit should also evaluate the accessibility and fairness of the property appeals process. Specific areas of concern include:

- Whether **hearing information and supporting documentation** is available to property owners in advance of hearings.
- Whether **public access policies**—including restricted entry or appointment-only protocols—conform to open meeting and public access standards.
- Whether **recordings or minutes of hearings** are timely and publicly available, as implied in official guidance.

5. Recommendations Requested

Given the scope of concerns identified, I respectfully request that the Audit Committee initiate the following:

1. A **full departmental audit** of the Assessor's Office, including public engagement practices, internal management, assessment methodology, and fiscal operations.
2. A **structural audit of the MBOE**, focusing on board independence, funding, and ethical safeguards.
3. A review of **Metro's board appointment and vetting process**, with attention to ethics, political activity, and public trust.
4. Recommendations for strengthening **transparency, accountability, and service standards** for both departments.

The Assessor's Office and the Metro Board of Equalization play essential roles in the public's trust in local government. An audit at this time is both warranted and necessary to ensure that these institutions are operating fairly, transparently, and in the best interest of Nashville's residents.

Sincerely,

Councilwoman Emily Benedict
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