

**Request for a full audit of the internal operations, procedures, and culture of the Assessor's Department itself and the Assessor's Public engagement practices, including how the office responds to inquiries, handles public records requests, and communicates with property owners during the appeals process.**

**Assessor of Property Vivian Wilhoite's Response:** There has never been a formal, inherited standard for public engagement within the Assessor's Office. I established that standard upon taking office. In a typical Reappraisal year, previous outreach efforts averaged around 15 presentations. In contrast, during my first year alone, we conducted over 100 outreach presentations, and, to date, we have conducted 409. This level of proactive public engagement is intentional. I believe that property owners deserve to be informed and empowered. As an elected official, it is both my duty and my commitment to engage with and educate the public I serve.

Within the office, our engagement practices prioritize responsiveness and transparency. We strive to respond promptly to all inquiries received through AssessorWeb.gov, staff email accounts, and other channels. My dedicated staff and I are accessible not only through our main office line but also through our individual direct phone numbers.

Public record requests are handled in an efficient and timely manner. Additionally, in every Reappraisal cycle, we proactively share a clear and accessible timeline of the Reappraisal process with the Mayor, Metro Council, and the general public. For the upcoming 2025 Reappraisal, for example, we issued press releases, updated our website, sent emails, and briefed all relevant stakeholders—ensuring the process was open and transparent every step of the way.

**Request for an audit of whether departmental practices encourage openness and professionalism.**

**Assessor of Property Vivian Wilhoite's Response:** The Office of the Assessor of Property is a constitutional office and not a department. As a constitutional office, rather than a Metro department, our structure is guided by statutory responsibilities and a strong commitment to public service. The internal management practices of the Assessor of Property's Office are intentionally designed to promote openness, transparency, and professionalism at every level.

Leadership sets the tone. The Assessor maintains an open-door policy, regularly shares information with staff, and actively seeks input from team members across the organization. Staff are encouraged to voice questions, raise concerns, and contribute ideas without fear of retaliation or dismissal. This culture of open communication fosters mutual respect and trust.

Professionalism is demonstrated through consistent adherence to ethical standards, timely and respectful communication, accountability in operations, and a commitment to

continuous improvement. The Assessor has emphasized that mutual respect is a core value—expected regardless of race, creed, color, sexual orientation, or gender identity.

This inclusive and professional work environment has resulted in high levels of staff retention. As noted by Kristin Wilson of the Mayor’s Office, the Assessor of Property’s Office maintains one of the lowest turnover rates among all Metro offices and departments. This outcome reflects the effectiveness of internal practices in fostering a stable, respectful, and high-performing workplace.

### **Request for an audit of the Policy and Process Transparency, Documentation Standards, Staff Training, and Public Access to Valuation Data**

**Assessor of Property Vivian Wilhoite’s Response:** The Assessor of Property’s Office ensures policy and process transparency through established documentation standards and a strong emphasis on staff development and public education.

Documentation standards are upheld under the oversight of our Chief Deputy of Administration, Attorney Cristi Scott, who ensures that internal policies, procedures, and legal obligations are clearly documented and consistently applied.

Staff training is a continuous priority. Training is coordinated by Kristina Robinson, who manages and organizes internal training sessions, and connects staff with professional development opportunities. She also guides employees through various paths toward professional designations, such as AAS (Assessment Administration Specialist), RES (Residential Evaluation Specialist), and PPS (Personal Property Specialist), and ensures enrollment in both Metro Government and State of Tennessee training programs as they become available. 20 employees have obtained their certified designations through the State of Tennessee and the International Office of Assessing Officers since I have took office in September 2016.

Transparency to the public is also central to our operations. Our outreach presentations—409 conducted to date—serve as a primary channel for sharing relevant valuation data with taxpayers. Between January 27, 2025, and June 15, 2025, we conducted 54 outreach sessions that included detailed information about the Reappraisal process, provided valuation data, and informed property owners of their right to appeal. We actively encourage appeals as a means of ensuring fairness and taxpayer confidence in the system.

**Request for an audit of Consistency and fairness in property assessments, including methodology for selecting comparable properties, handling non-renovated versus investor-renovated homes, and application of mass appraisal techniques.**

**Assessor of Property Vivian Wilhoite's Response:** We demonstrate consistency and fairness in property assessments by applying standardized mass appraisal techniques and well-established methodologies in compliance with state and professional guidelines.

In the Mass Appraisal process, Comparable sales are selected based on objective factors such as location, size, age, and condition, and are never based on ownership type or status. For instance, renovated properties are compared only to other renovated properties, while non-renovated properties are assessed alongside other non-renovated properties. This approach ensures that each assessment accurately reflects market value and is applied equitably across all property classes.

It is also important to note that these practices are regularly reviewed as part of the State of Tennessee's audit process, conducted by our governing body, the Division of Property Assessments (DPA). The DPA audit evaluates adherence to state appraisal standards, consistency in methodology, and overall assessment performance to ensure public trust and accountability.

This ongoing oversight reinforces our commitment to fair and uniform property valuation, consistent with state law and best practices in the field of mass appraisal. I am pleased to State of Tennessee's comments of the results from the recent audit of our 2025 Reappraisal.

**Request for an audit regarding the use of public funds and resource allocation, including staffing, operational expenses, and any contracted services. internal matters are fundamental to public trust and merit as much scrutiny as the board governance structure.**

**Assessor of Property Vivian Wilhoite's Response:** I concur with the assertion that internal operational matters, such as staffing, budgeting, and resource allocation are foundational to maintaining public trust and warrant the same level of scrutiny as board governance structures.

Upon assuming office in 2016, I prioritized the establishment of a clear and accountable administrative framework to ensure responsible and effective management of public resources. To that end, I structured the Office of the Assessor of Property around four key operational areas:

- Administration
- Operations
- Information & Technology
- Executive Office

Each area is led by a designated Chief Deputy to ensure focused leadership and oversight:

- **Randy Ward**, Chief Deputy of Operations
- **Cristi Scott**, Chief Deputy of Administration
- **Brad Pigue**, Chief Deputy of Information & Technology
- **Tammy Williams**, Chief Deputy of the Executive Office

This structure promotes specialized oversight and accountability, allowing for strategic alignment of resources and services.

Chief Deputy Cristi Scott is responsible for oversight of public fund usage and resource allocation, including management of operational expenses and human resources functions. She works closely with the Metro Finance Department to ensure all contracted services are procured in accordance with applicable policies and best practices.

The office demonstrates fiscal responsibility through transparent budgeting and regular evaluation of expenditures. Staffing levels and operational priorities are aligned with strategic goals, including preparations for the 2028 countywide reappraisal. Under the leadership of Chief Deputy Randy Ward, resource planning is continuously refined to ensure efficiency, effectiveness, and equity in service delivery.

Contracted services—such as Catalis, under the leadership of Chief Deputy Brad Pigue which provides our Computer-Assisted Mass Appraisal (CAMA) system and Tax Management Associates for Personal Property—are either competitively bid or appropriately sole-sourced based on operational need and compliance standards.

In all areas, our goal remains the same: to allocate every public dollar in a manner that ensures fair, timely, and professional service to the taxpayers and constituents of Davidson County.

**Request for an audit on the Independence and Oversight of the Metropolitan Board of Equalization (MBOE) stating while the independent MBOE is intended to serve as an independent venue for appeals, current structures raise serious questions about its operational and financial autonomy.**

**Assessor of Property Vivian Wilhoite's Response:** I am encouraged that the Councilmember shares my concerns regarding the structural and operational independence MBOE. I have raised this issue consistently, beginning in 2017 during discussions with the Chair and members of the MBOE. Specifically, I questioned why an independent board is both physically located within the Assessor of Property's Office and financially housed within my departmental budget. It has been placed in every Assessor of Property's Budget by the sitting mayor prior to 1993, the past 30 years, of which, eight of those years supported by all councilmembers, specifically the councilmember that has requested this audit. Nothing has been hidden. To my knowledge, no one has asked the question other than former Assessor JoAnn North and me.

To date, no one within the Metro Government has been able to provide a clear explanation for this arrangement. Former Assessor of Property Jo Ann North, who served from 1993 to 2016, confirmed that she also questioned the structure during her tenure and that it was inherited from prior administrations. She agrees that the current arrangement undermines the intended independence of the MBOE and should be revised.

However, this structural issue cannot be corrected by the Assessor's Office alone as an audit. It requires legislative action by the Mayor and the Metro Council. Since the independent MBOE was placed within the Assessor's budget and office by Metro Government, it is Metro Government's responsibility to remove it and reestablish its operational and financial independence.

As I have often clarified, including to the current Mayor during his time on the Council, via social media exchange, the independent MBOE is not a board of the Assessor of Property's Office. It is a mayoral board, with members appointed by the Mayor and confirmed by the Metro Council pursuant to Metro Code Title 5.48.020. I fully support efforts to realign the independent MBOE in a manner that honors its intended independence and reinforces public confidence in the appeals process.

#### **Request for an audit of Compensation Paid from the Assessor's Budget**

**Assessor of Property Vivian Wilhoite's Response:** I do not disagree with the concern regarding the appearance created by compensation for the independent MBOE being paid from the Assessor's Office budget. As I have stated previously, I raised this issue as early as 2017 in discussions with members of the MBOE, questioning why the structure placed both administrative support and funding under the Assessor's Office.

This arrangement has been in place for over 30 years, well before my administration and even prior to 1993. At the time of my inquiry, no one, including members of the independent Board, could identify the rationale behind Metro Government's original decision. While this structure creates the appearance of conflict, even though the Board is fully independent in function and in their decision-making.

I am encouraged that others, including the councilmember, now agree that the structure should be changed. But this does not require an audit, as the issue is not the result of misconduct or improper action. It is the result of a long-standing Metro Government **practice**, which can and should be corrected through legislative action.

I continue to support efforts to remove the MBOE from the Assessor's budget and place it under its own independent administrative and financial structure—where it belongs.

## **Request for an audit regarding Proposed Increases to Board Compensation**

**Assessor of Property Vivian Wilhoite's Response:** It is important to clarify that the Assessor's Office did not initiate the structure, placing compensation for the independent within our budget. This arrangement was established by Metro Government more than 30 years ago and has continued under multiple administrations.

During the 2021 Reappraisal, the number of appeals and hearings significantly increased. At the request of the independent MBOE, our office submitted a request for increased compensation to reflect the board's expanded workload. One member of the MBOE also directly contacted the prior administration to advocate for this adjustment. Our office acted solely in an administrative support role, consistent with past practice, by processing payment based on the established daily rate, which was not determined by our office.

This request does not warrant an audit, as no changes were made independently by the Assessor's Office. Rather, the issue highlights the longstanding entanglement of oversight and operational functions created by Metro's original structure.

In response to these concerns—and in support of full transparency and independence—I have asked Councilmember Tasha Ellis to introduce legislation that would:

- **Separate the independent MBOE** from the Assessor of Property's Office;
- **Establish its own staff and executive director;**
- **Create a standalone operating budget** for compensation and administrative support;
- **Relocate the MBOE** to a separate office space.

Until that structure is reformed, I have also asked that the MBOE's compensation budget be removed from the Assessor's Office and assigned to another Metro department better suited to manage the board's timekeeping and payment processes.

This is the appropriate legislative solution—and one that I have consistently supported—to ensure both transparency and independence in the appeals process.

## **Request for an audit for Screening for Conflicts of Interest Among Board Appointees**

**Assessor of Property Vivian Wilhoite's Response:** Respectfully, the claim that “there is no formal process to screen for conflicts of interest, personal relationships, or campaign contributions” is incorrect.

There is, in fact, an established process through the Mayor's Office of Boards and Commissions, which requires all appointees to complete a formal application. That application is reviewed by the Metro Council's Rules, Confirmations, and Public Elections Committee before any appointment is finalized. As a constitutional officer, the Assessor of Property does not appoint or confirm members to any board, including the Metropolitan

Board of Equalization (MBOE). Those responsibilities lie solely with the Mayor and the Metro Council.

The Mayor's board and commission application could be easily strengthened by including two additional disclosure questions:

1. *Please disclose any personal, business, or political relationships you have with the leadership of the organization on which you are being appointed to serve.*
2. *Have you made contributions to any current or former elected officials in Davidson County? If so, please disclose.*

These are reasonable and fair questions that would provide transparency and eliminate any perception of undue influence. Once the application is submitted, it is the responsibility of the Rules Committee to vet the candidate, publicly and thoroughly, before a confirmation vote. The Council is under no obligation to confirm any nominee until they are satisfied with the answers given.

In my opinion, every nominee to every board and commission, not just the independent MBOE should be subject to the same level of disclosure. If the concern is campaign contributions or personal relationships influencing appointments, that scrutiny should apply across the board, including nominees for influential bodies like the Planning Commission.

To single out the independent MBOE or imply that the Assessor's Office has any role in appointments is a misunderstanding of Metro Government's structure. If there are concerns about relationships between appointees and elected officials, the same standard must be applied to all mayors, councilmembers, department heads, and their appointees.

This issue does not require an audit of the Assessor's Office, because we have not taken any action in this process. Rather, it requires legislative action. I have already asked my Councilmember Tasha Ellis to introduce legislation that would formalize conflict-of-interest disclosures across all boards and commissions, including the MBOE. I support such a measure wholeheartedly.

### **Request for an audit of Disclosure of Relationships Between Board Members or Staff and the Assessor**

**Assessor of Property Vivian Wilhoite's Response:** To ensure public confidence, not just in the Assessor of Property's Office or the Metropolitan Board of Equalization (MBOE), but across all Metro offices, departments, boards, and commissions, personal, business, and political relationship disclosures should be standard for all staff and appointees.

This is a matter of policy and legislative clarity, not an audit finding. Implementing a consistent, government-wide requirement for such disclosures would best be achieved

through legislation adopted by the Metro Council, rather than through an audit process targeting a single office or board.

I fully support a legislative solution that ensures transparency and accountability at every level of Metro Government.

### **Request for an audit for Screening for Campaign Contributions and Ethical Compliance in Board Appointments**

**Assessor of Property Vivian Wilhoite's Response:** To effectively address concerns regarding campaign contributions, potential conflicts of interest, and ethical compliance in Metro's board appointment process, I recommend a straightforward solution: amend the Mayor's board and commission application and the Metro Council's Rules, Confirmations, and Public Elections process to include two key disclosure questions.

If these questions are:

1. **Formally added to the application,**
2. **Required in writing,** and
3. **Codified through ordinance,**

the process will be significantly strengthened. This legislative action—not an audit—is the appropriate path to ensure transparency and public trust in the appointment process.

### **Request for audit on Campaign Contributions and Conflict of Interest Disclosures in Board Appointments**

**Assessor of Property Vivian Wilhoite's Response:** To address concerns regarding campaign contributions, potential conflicts of interest, and ethical compliance in the board appointment process, I recommend a straightforward solution: amend the Mayor's board and commission application and the Metro Council's Rules, Confirmations, and Public Elections process to include two specific disclosure questions.

If these questions are:

1. **Added to the official application,**
2. **Required to be answered in writing,** and
3. **Codified through Metro ordinance,**

The process would be significantly strengthened and standardized across all boards and commissions. This approach ensures transparency, reinforces public trust, and eliminates the need for an audit by providing a proactive and permanent legislative remedy.



## **Request for an audit of the Appeals Process Transparency and Accessibility**

**Assessor of Property Vivian Wilhoite's Response:** I am fully committed to ensuring that the appeals process remains accessible, transparent, and fair for all property owners. Our office has not denied anyone seeking to enter our office or participate in the appeals process. However, given the lack of adequate building-wide security in the Howard Office Building, we have implemented reasonable measures to protect staff and visitors, like the protocols in other Metro facilities.

Like many Metro offices, our office uses a controlled entry system, visitors ring the bell and are admitted. This approach is consistent with access protocols used by departments such as Metro Human Resources. In other Metro settings, such as Planning Commission meetings or Metro Council sessions, security screening, including metal detectors, is required. Our building lacks such infrastructure, which increases the importance of basic safety measures at the point of entry.

In no instance have our security practices violated public access standards or denied participation in the appeals process. On rare occasions, individuals have been asked to leave due to disruptive behavior—just as would occur in any public meeting, including those held by the Metro Council.

This matter does not warrant an audit, as transparency and public access have been preserved. What it does underscore is the ongoing need for Metro-wide investment in building security, to ensure that all public employees and constituents can engage safely and respectfully.

I remain committed to protecting the safety of my staff while upholding the public's right to fair and open access to our services.

## **Request for an audit of the availability of Hearing Recordings and Minutes**

**Assessor of Property Vivian Wilhoite's Response:** Regarding the request for an audit of whether recordings or minutes of Board of Equalization hearings are made available in a timely and public manner, I offer the following clarification:

Herman Ruben, Manager of Customer Service and Liaison to the independent Metropolitan Board of Equalization (MBOE), assists the MBOE in ensuring that hearing recordings are maintained and available upon request. To date, every request made for hearing recordings has been fulfilled in accordance with our support role. If there is a specific type of recording or set of minutes being referenced, I would welcome clarification.

It is important to emphasize that the MBOE is an independent board, and the Assessor of Property's Office provides administrative support only. We do not control the policy

governing the dissemination of minutes or recordings. Furthermore, there has been no indication that any recording or record has been withheld from public access.

As for the broader issue: the structure of the MBOE, including its placement within the Assessor's Office and budget, was created by Metro Government over 30 years ago—not by this office. Since 2017, I have publicly advocated for the MBOE to be fully separated from the Assessor's Office, both administratively and financially, in order to protect its independence and eliminate confusion over roles and responsibilities.

Rather than initiate an audit—which would use taxpayer resources unnecessarily, I recommend that these concerns be addressed through legislation. Specifically:

- Remove the MBOE from under the Assessor's budget and office structure.
- Require all current and future board and commission appointees to formally disclose any campaign contributions, personal, business, or political connections to current or past elected officials.

Let me clear, my amazing staff and I are not afraid of an audit, I prefer to use audits as tools not props. We already have strong transparency measures in place, and I'd rather strengthen those than preform for optics.

In closing, many of the concerns raised in this request appear to stem from limited understanding of longstanding Metro Government structures and processes. While I am not opposed to an audit, I am of the opinion that seeking reform and modernization of these processes should be through appropriate legislative channels,