



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Thursday April 16, 2026

8:30 AM & 1:00 PM

**Property Assessor's Office, Howard Office Building, 2nd Floor,
700 President Ronald Reagan Way, Suite 210**

I. Call To Order

Prior to the meeting beginning, the following Independent MBOE Alternates were sworn in by the Honorable Stephanie Williams: Truitt Ellis and Derrick Starks.

II. Roll Call

Members present included: Mr. Derrick Starks, Mr. Bruce Pierce, and Mr. Carnell Scruggs. Also present were Danielle Hancock, and Andrea Wandell, with the Office of the Property Assessor. Also present were Cody Anderson, Neely Thompson, Kailyn Kiefaber, and Jake Jameson with Ryan, LLC

****NOTE**** Due to the Chair nor Vice Chair, being present for this meeting, the independent MBOE elected Mr. Carnell Scruggs, Temporary Chair, for this meeting, Motion by Derrick Starks, second by Bruce Pierce, unanimously approved.

III. Review and Approval of Minutes:

IV. Public Comment Period

V. Appeals:

8:30 AM

SCG Lion's Head LLC
Cody Anderson with Ryan, LLC, appeared
Parcel ID 103 15 0 043.00
40 White Bridge Pike, Nashville TN 37205

Motion to Change the Total value to \$45,880,000, by Derrick Starks, second by Bruce Pierce, unanimously approved. Land value of \$29,211,400 and Improvement value reduced to \$16,668,600.

Publix Tennessee, LLC
Kailyn Kiefaber with Ryan, LLC, appeared
Parcel ID 105 14 0 060.00
2223 8th Ave S, Nashville TN 37204

Motion to Change the Total value to \$24,510,000, by Derrick Starks, second by Bruce Pierce, unanimously approved. Land value of \$9,605,000 and Improvement value reduced to \$14,905,000.

PWRE2 Bellevue West, LLC & AG Brookfield, LLC & ET AL
Cody Anderson with Ryan, LLC, appeared
Parcel ID 142 00 0 278.00
7648 Highway 70 S, Nashville TN 37221

Motion to No Change the Total value of \$8,399,600, by Derrick Starks, second by Bruce Pierce, unanimously approved. Land value of \$6,011,300 and Improvement value of \$2,388,300.

PWRE2 Bellevue West, LLC & AG Brookfield, LLC & ET AL
Cody Anderson with Ryan, LLC, appeared
Parcel ID 142 00 0 352.00
0 Highway 70 S, Nashville TN 37221

Motion to No Change the Total Land value of \$2,600, by Derrick Starks, second by Bruce Pierce, unanimously approved. Land value of \$2,600.

Publix Tennessee, LLC
Kailyn Kiefaber with Ryan, LLC, appeared
Parcel ID 142 00 0 299.00
7604 Highway 70 S, Nashville TN 37221

Motion to No Change the Total value of \$14,458,200, by Bruce Pierce, second by Derrick Starks, unanimously approved. Land value of \$11,918,000 and Improvement value of \$2,540,200.

R-Little River L.P.
Cody Anderson with Ryan, LLC, appeared
Parcel ID 149 00 0 235.00
2615 Murfreesboro Pike, Nashville TN 37217

Motion to No Change the Total value of \$16,027,400, by Derrick Starks, second by Bruce Pierce, unanimously approved. Land value of \$3,272,200 and Improvement value of \$12,755,200.

R-Little River L.P.
Cody Anderson with Ryan, LLC, appeared
Parcel ID 149 00 0 236.00
2609 Murfreesboro Pike, Nashville TN 37217

Motion to No Change the Total value of \$896,600, by Derrick Starks, second by Bruce Pierce, unanimously approved. Land value of \$411,200 and Improvement value of \$485,400.

Edge O Lake Baceline, LLC
Neely Thompson with Ryan, LLC, appeared
Parcel ID 149 03 0 159.00
2500 Murfreesboro Pike, Nashville TN 37217

Motion to No Change the Total value of \$3,271,200, by Derrick Starks, second by Bruce Pierce, unanimously approved. Land value of \$1,078,100 and Improvement value of \$2,193,100.

Edge O Lake Baceline, LLC
Neely Thompson with Ryan, LLC, appeared
Parcel ID 149 03 0 160.00
2510 Murfreesboro Pike #1, Nashville TN 37217

Motion to No Change the Total value of \$6,777,100, by Derrick Starks, second by Bruce Pierce, unanimously approved. Land value of \$555,400 and Improvement value of \$6,221,700.

Edge O Lake Baceline, LLC
Neely Thompson with Ryan, LLC, appeared
Parcel ID 149 03 0 161.00
2510 Murfreesboro Pike #7, Nashville TN 37217

Motion to No Change the Total value of \$668,200, by Derrick Starks, second by Bruce Pierce, unanimously approved. Land value of \$614,200 and Improvement value of \$54,000.

Publix Tennessee, LLC
Kailyn Kiefaber with Ryan, LLC, appeared
Parcel ID 156 09 0A 001.00
8028 Highway 100, Nashville TN 37221

Motion to No Change the Total value of \$20,626,900, by Bruce Pierce, second by Derrick Starks, unanimously approved. Land value of \$8,468,100 and Improvement value of \$12,158,800.

This concluded the morning session at 11:15 AM; Motion to recess until the 1:00 PM session by Derrick Starks, second by Bruce Pierce, unanimously approved.

VI. Roll Call

Members present included: Dr. Truitt Ellis, Mr. John Green, and Ms. Alexa Backner. Also present were Danielle Hancock and Andrea Wandell, with the Office of the Property Assessor. Also present were Cody Anderson, Neely Thompson, Kailyn Kiefaber, and Jake Jameson with Ryan, LLC.

****NOTE**** Due to the Chair, nor Vice Chair, being present for this meeting, the independent MBOE elected Ms. Alexa Backner, Temporary Chair, for this meeting, Motion by John Green, second by Truitt Ellis, unanimously approved.

VII. Appeals:

1:00 PM

MDHA
Jake Jameson with Ryan, LLC, appeared
Parcel ID 050 00 0 105.00
3474 Dickerson Pike, Nashville TN 37207

Motion to No Change the Total value of \$58,743,700, by John Green, second by Truitt Ellis, unanimously approved. Land value of \$5,340,000 and Improvement value of \$53,403,700.

M.D.H.A.
Jake Jameson with Ryan, LLC, appeared
Parcel ID 082 02 0 044.00
900 Dickerson Pike, Nashville TN 37207

Motion to No Change the Total value of \$64,802,400, by John Green, second by Truitt Ellis, unanimously approved. Land value of \$7,443,600 and Improvement value of \$57,358,800.

U.S. Smokeless Tobacco Company, LLC
Jake Jameson with Ryan, LLC, appeared
Parcel ID 092 04 0 301.00
1000 Herman St, Nashville TN 37208

Motion to Change the Total value to \$6,520,000, by John Green, second by Truitt Ellis, unanimously approved. Land value reduced to \$6,429,400 and Improvement value of \$90,600.

United States Tobacco MANF. LTD PARTNERSP
Jake Jameson with Ryan, LLC, appeared
Parcel ID 093 01 0 004.00
1020 Harrison St, Nashville TN 37208

Motion to Change the Total value to \$2,476,000, by John Green, second by Truitt Ellis, unanimously approved. Land value reduced to \$2,356,300 and Improvement value of \$119,700.

United States Tobacco MANF. LTD PARTNERSP
Jake Jameson with Ryan, LLC, appeared
Parcel ID 093 01 0 014.00
800 Harrison St, Nashville TN 37203

Motion to No Change the Total value of \$41,809,500, by John Green, second by Truitt Ellis,
unanimously approved. Land value of \$41,556,200 and Improvement value of \$253,300.

United States Tobacco MANF. LTD PARTNERSP
Jake Jameson with Ryan, LLC, appeared
Parcel ID 093 01 0 028.00
0 Harrison St, Nashville TN 37203

Motion to Change the Total value to \$2,256,000, by John Green, second by Truitt Ellis,
unanimously approved. Land value reduced to \$2,180,000 and Improvement value of \$76,000.

United States Tobacco MANF. LTD PARTNERSP
Jake Jameson with Ryan, LLC, appeared
Parcel ID 093 01 0 029.00
901 Harrison St, Nashville TN 37203

Motion to Change the Total value to \$1,037,000, by John Green, second by Truitt Ellis,
unanimously approved. Land value reduced to \$993,300 and Improvement value of \$43,700.

United States Tobacco MANF. LTD PARTNERSP
Jake Jameson with Ryan, LLC, appeared
Parcel ID 093 01 0 030.00
905 Harrison St, Nashville TN 37203

Motion to No Change the Total value of \$7,861,600, by John Green, second by Truitt Ellis,
unanimously approved. Land value of \$7,762,500 and Improvement value of \$99,100.

United States Tobacco MANF. LTD PARTNERSP
Jake Jameson with Ryan, LLC, appeared
Parcel ID 093 01 0 032.00
1021 Harrison St, Nashville TN 37203

Motion to Change the Total value to \$1,844,000, by John Green, second by Truitt Ellis,
unanimously approved. Land value reduced to \$1,599,900 and Improvement value of \$244,100.

United States Tobacco MANF. LTD PARTNERSP
Jake Jameson with Ryan, LLC, appeared
Parcel ID 093 01 0 088.00
0 Rosa L Parks Blvd, Nashville TN 37203

Motion to No Change the Total Land value of \$94,100, by John Green, second by Truitt Ellis,
unanimously approved. Land value of \$94,100.

United States Tobacco MANUF. Co., Inc.
Jake Jameson with Ryan, LLC, appeared
Parcel ID 093 01 0 096.00
0 Harrison St, Nashville TN 37203

Motion to No Change the Total Land value of \$165,200, by John Green, second by Truitt Ellis,
unanimously approved. Land value of \$165,200.

HH Center LLC
Neely Thompson with Ryan, LLC, appeared
Parcel ID 163 00 0 302.00
5319 Mt View Rd, Antioch TN 37013

Motion to No Change the Total value of \$30,501,000, by John Green, second by Truitt Ellis,
unanimously approved. Land value of \$8,416,500 and Improvement value of \$22,084,500.

VIII. Adjournment

Motion to adjourn by John Green, second by Truitt Ellis, unanimously approved.

Meeting adjourned 3:00 PM.

ATTEST:

APPROVED:
