

## CHAPTER 2. - BOARD OF EQUALIZATION

Sec. 11.201. - Established; members, appointment, qualifications and vacancies.

There is hereby established a metropolitan board of equalization, which shall consist 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. A member shall create a vacancy on the board if during his term of office he does not meet the requirements of appointment. All vacancies shall be filled for the unexpired term in the same manner as original appointments.

Sec. 11.202. - Powers and duties.

Said board shall meet in a metropolitan public building on the second Monday in April of each year, and sit in regular session as necessity may require until the equalization has been completed, which shall not be later than June 1st. The board shall give notice in a principal newspaper of daily circulation published in the metropolitan area at least five (5) days prior to the initial meeting, stating the time, place, and hours of such meeting.

It shall be the duty of the metropolitan board of equalization carefully to examine, compare and equalize the assessments of property and merchants' ad valorem assessments within the territorial limits of the metropolitan government, and in so doing, together with the performance of all its other functions, be governed by the general laws regulating county or city boards of equalization, except as otherwise specified in this Charter.

Not later than fifteen (15) days after its adjournment, the board shall cause to be published in a principal daily newspaper published in the metropolitan area, a list of all taxpayers whose assessments were increased or decreased by said board, giving the names of taxpayers, location of the property, and the amount of increase or decrease as compared with the assessment of the metropolitan tax assessor.

Not later than fifteen (15) days after its adjournment, said board shall certify the assessments. The tax rolls shall then be turned over to the division of collections in the metropolitan department of finance at least fifteen (15) days prior to the date that taxes become due and payable.

Sec. 11.203. - Right of complaint.

Any owner of taxable property shall have the right to make complaint before the metropolitan board of equalization. Upon such complaint, the board may hear any evidence or witnesses offered by the complainant or take other such steps as it may deem necessary to the investigation of the complaint, and pass upon the question justly and equitably. The board shall pass upon each complaint and either dismiss the complaint or grant all or part of the relief requested.

All decisions of the board of tax equalization shall be final and conclusive unless within the time permitted by law the taxpayer appeals from said decision to the state board of equalization and the action of the latter board shall be final, but always subject to such judicial review as may be permitted by law.

Sec. 11.204. - Compensation of board members.

Members of the board shall receive compensation as provided by Tennessee Code Annotated, section 67-1-403, for members of county boards of equalization.

*(Res. No. 88-526, § 16, 10-4-88)*

Sec. 11.205. - General law applicable.

The metropolitan board of equalization shall be governed by general laws regulating county or city boards of equalization, except as specified in this Charter.