



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Wednesday May 6, 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

II. Roll Call

Members present included: Mr. Bruce Pierce, Mr. Carnell Scruggs, and Ms. Deb Dawson. Also present were Danielle Hancock, and Elias Anderson, with the Office of the Property Assessor.

III. Review and Approval of Minutes:

IV. Public Comment Period

V. Appeals:

8:30 AM

Dennis Carney Photography, Inc.
Jay Catignani with Property Tax Consultants
Parcel ID 096 13 0 159.00
2804 Elm Hill Pike, Nashville, TN 37214

Motion to Change the Total value to \$770,000, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$679,500 and Improvement value reduced to \$90,500.

James M. Halloran
Jay Catignani with Property Tax Consultants
Parcel ID 103 01 0 026.00
6215 Charlotte Pike, Nashville, TN 37209

Motion to Change the Total value to \$3,275,000, by Bruce Pierce, second by Carnell Scruggs, unanimously approved. Land value of \$2,320,800 and Improvement value reduced to \$954,200.

James Bryan Lewis & Hilda M. Lewis, Trustees
Jay Catignani with Property Tax Consultants
Parcel ID 105 03 0 026.00
1124 4th Ave S, Nashville, TN 37210

Motion to No Change the Total value of \$672,200, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$456,000 and Improvement value of \$216,200.

Thomas E. Rogers. Jr., Revocable Trust
Jay Catignani with Property Tax Consultants
Parcel ID 105 03 0 031.00
1136 4th Ave S, Nashville, TN 37210

Motion to No Change the Total value of \$1,207,400, by Deb Dawson, second by Carnell Scruggs, unanimously approved. Land value of \$1,188,000 and Improvement value of \$19,400.

Thomas E. Rogers. Jr.
Jay Catignani with Property Tax Consultants
Parcel ID 105 03 0 053.00
1033 3rd Ave S, Nashville, TN 37210

Motion to Change the Total value to \$866,000, by Bruce Pierce, second by Carnell Scruggs, unanimously approved. Land value of \$553,500 and Improvement value reduced to \$312,500.

Charles E. Williams
Jay Catignani with Property Tax Consultants
Parcel ID 105 07 0 121.00
520 Merritt Ave, Nashville, TN 37203

At the request of the appellant, this appeal is hereby withdrawn.

Crown Investors
Jay Catignani with Property Tax Consultants
Parcel ID 105 12 0 048.00
1920 Nolensville Pike, Nashville, TN 37211

Motion to No Change the Total value of \$8,502,000, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$4,116,400 and Improvement value of \$4,385,600.

MSA Investors, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 105 15 0 006.00
492 Craighead St, Nashville, TN 37204

At the request of the appellant, this appeal is hereby withdrawn.

Charles W. Hawkins, III, TR.
Jay Catignani with Property Tax Consultants
Parcel ID 105 15 0 007.00
90 Oceanside Dr, Nashville, TN 37204

Motion to No Change the Total value of \$22,057,800, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$1,260,600 and Improvement value of \$20,797,200.

464 Craighead St, GP
Jay Catignani with Property Tax Consultants
Parcel ID 105 15 0 016.00
464 Craighead St, Nashville, TN 37204

Motion to Change the Total value to \$5,200,000, by Bruce Pierce, second by Carnell Scruggs, unanimously approved. Land value reduced to \$5,199,000 and Improvement value reduced to \$1,000.

Tennessee JED, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 105 16 0 049.00
2101 Dunn Ave, Nashville, TN 37211

Motion to Change the Total value to \$4,137,000, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$2,559,600 and Improvement value reduced to \$1,577,400.

Tennessee JED, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 105 16 0 057.00
2107 Gladstone Ave, Nashville, TN 37211

Motion to Change the Total value to \$994,000, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value reduced to \$993,000 and Improvement value reduced to \$1,000.

Barbara B. McRee, William B. Bass, Cato A. Bass, III
Jay Catignani with Property Tax Consultants
Parcel ID 105 16 0 235.00
2182 Carson St, Nashville, TN 37211

Motion to No Change the Total value of \$7,262,200, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$6,926,000 and Improvement value of \$336,200.

Charles W. Hawkins, III, TR.
Jay Catignani with Property Tax Consultants
Parcel ID 106 02 0 009.00
1025 Elm Hill Pike, Nashville, TN 37210

Motion to No Change the Total value of \$8,759,400, by Carnell Scruggs, second by Bruce Pierce, unanimously approved. Land value of \$4,303,200 and Improvement value of \$4,456,200.

This concluded the morning session at 11:05 AM. Motion to recess until the 1:00 PM session, Motion by Carnell Scruggs, second by Bruce Pierce, unanimously approved.

VI. Roll Call

Members present included: Ms. Alexa Backner, Mr. John Green, and Mr. Michael Milliner. Also present were Danielle Hancock, and Elias Anderson, with the Office of the Property Assessor.

****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 Michael Milliner, unanimously approved

VII. Appeals:

1:00 PM

Rollins Associates, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 106 03 0 019.00
1419 Elm Hill Pike, Nashville, TN 37210

Motion to No Change the Total value of \$9,943,100, by John Green, second by Michael Milliner, unanimously approved. Land value of \$4,653,600 and Improvement value of \$5,289,500

Rollins Associates, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 106 03 0 036.00
1411 Elm Hill Pike, Nashville, TN 37210

Motion to No Change the Total value of \$9,046,600, by Michael Milliner, second by John Green, unanimously approved. Land value of \$2,244,000 and Improvement value of \$6,802,600

William H. Hawkins, Trustee
Jay Catignani with Property Tax Consultants
Parcel ID 106 04 0 024.00
730 Massman Dr, Nashville, TN 37210

Motion to No Change the Total value of \$4,633,500, by Michael Milliner, second by John Green, unanimously approved. Land value of \$2,616,000 and Improvement value of \$2,017,500

William H. Hawkins, Trustee
Jay Catignani with Property Tax Consultants
Parcel ID 107 01 0 007.00
1654 Elm Hill Pike, Nashville, TN 37210

Motion to No Change the Total value of \$53,615,200, by Michael Milliner, second by John Green, unanimously approved. Land value of \$24,631,200 and Improvement value of \$28,984,000

Alley Cassetty Coal Co., Inc.
Jay Catignani with Property Tax Consultants
Parcel ID 106 05 0 152.00
727 Fesslers Ln, Nashville, TN 37210

Motion to Change the Total value to \$7,908,000, by Michael Milliner, second by John Green, unanimously approved. Land value of \$7,252,700 and Improvement value reduced to \$655,300

Rollins Associates, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 106 07 0 044.00
1418 Poplar Ln, Nashville, TN 37210

Motion to Change the Total value to \$2,223,000, by John Green, second by Michael Milliner, unanimously approved. Land value reduced to \$2,222,000 and Improvement value reduced to \$1,000

Rollins Associates, L.P.
Jay Catignani with Property Tax Consultants
Parcel ID 106 07 0 054.00
1415 Poplar Ln, Nashville, TN 37210

Motion to No Change the Total value of \$2,840,400, by John Green, second by Michael Milliner, unanimously approved. Land value of \$1,992,000 and Improvement value of \$848,400

CVE, Inc.
Jay Catignani with Property Tax Consultants
Parcel ID 106 09 0 043.00
530 Woodycrest Ave, Nashville, TN 37210

Motion to No Change the Total value of \$7,361,200, by Michael Milliner, second by John Green, unanimously approved. Land value of \$4,356,000 and Improvement value of \$3,005,200

Rollins 4G Fiberglass, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 106 09 0 074.00
900 Fiber Glass Rd, Nashville, TN 37210

Motion to No Change the Total value of \$7,380,900, by Michael Milliner, second by John Green, unanimously approved. Land value of \$2,002,000 and Improvement value of \$5,378,900

Glenrose Ave Investors, LLC & Peachtree & Buford
Jay Catignani with Property Tax Consultants
Parcel ID 106 13 0 216.00
2130 Dayton Ave, Nashville, TN 37210

Motion to No Change the Total value of \$20,104,400, by John Green, second by Michael Milliner, unanimously approved. Land value of \$3,308,800 and Improvement value of \$16,795,600

Rollins 4G Bransford, LLC
Jay Catignani with Property Tax Consultants
Parcel ID 118 03 0 006.00
2461 Bransford Ave, Nashville, TN 37204

Motion to No Change the Total value of \$13,133,500, by Michael Milliner, second by John Green, unanimously approved. Land value of \$1,232,000 and Improvement value of \$11,901,500

A.B. Family LP.
Jay Catignani with Property Tax Consultants
Parcel ID 118 03 0 067.00
2605 Grissom Dr, Nashville, TN 37204

Motion to Change the Total value to \$2,328,000, by Michael Milliner, second by John Green, unanimously approved. Land value of \$1,646,500 and Improvement value reduced to \$681,500

Roy R. Manning, III Exempt Trust
Jay Catignani with Property Tax Consultants
Parcel ID 118 03 0 076.00
509 Ligon Dr, Nashville, TN 37204

Motion to Change the Total value to \$2,328,000, by Michael Milliner, second by John Green, unanimously approved. Land value of \$2,308,700 and Improvement value reduced to \$19,300

A.B. Family LP.
Jay Catignani with Property Tax Consultants
Parcel ID 118 03 0 077.00
513 Ligon Dr, Nashville, TN 37204

Motion to Change the Total value to \$2,659,000, by Michael Milliner, second by John Green, unanimously approved. Land value of \$2,482,900 and Improvement value reduced to \$176,100

Craighead BC Irrevocable Trust
Jay Catignani with Property Tax Consultants
Parcel ID 118 03 0 085.00
493 Craighead St, Nashville, TN 37204

Motion to No Change the Total value of \$17,806,400, by John Green, second by Michael Milliner, unanimously approved. Land value of \$1,356,500 and Improvement value of \$16,449,900

VIII. Adjournment

Motion to adjourn by John Green, second by Michael Milliner, unanimously approved.

Meeting adjourned 3:35 PM.

ATTEST:

APPROVED:
