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The September Letter

What Davidson County's Appeal Cycle Decides, and the 45-Day Fork Every Decision Notice Opens

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What Davidson County's Appeal Cycle Decides, and the 45-Day Fork Every Decision Notice Opens

Most of the public argument about Nashville's repricing has been about the increase. The decision in front of an owner this autumn is narrower and better defined: what to do in the 45 days after a decision notice arrives in the mail.

HEADLINE INDICATORS

45	$54.2M	2,901	Sept
DAYS TO FILE AFTER THE NOTICE	INFORMAL-REVIEW REDUCTIONS	INFORMAL APPEALS FILED	DECISION NOTICES IN THE MAIL

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THESIS

Davidson County's 2026 appeal cycle is not one decision but a sequence of dated ones, and the sequence is published. The independent Metropolitan Board of Equalization closed formal appeal scheduling on 26 June and is hearing cases through the summer; decision notices for appeals heard before 1 September arrive by mid to late September, and appeals heard later produce a notice within 60 days of the hearing.[1] Each notice starts a statutory clock: an appeal to the State Board of Equalization must be filed on or before 1 August of the tax year or within 45 days of the date notice of the local board's action was sent, whichever is later.[1,4,5,15]

That fork is where the economics change, though not for the reason the coverage gives. The payment rule does not move: Tennessee Code Annotated 67-5-1512(b) imposes one condition at both boards, that the owner pay the undisputed portion, or the full tax, before the delinquency date, after which delinquency penalty and interest do not accrue while the appeal is pending.[18] What moves at the fork is the wait, and the wait is priced: any additional tax due after the appeal, and any tax found refundable, accrue interest from the delinquency date at the composite prime rate published by the Federal Reserve Board minus two points.[18]

The evidentiary record that decides both stages is fixed and knowable in advance: 2025 sales supporting an opinion of value as of 1 January 2026, with income and expense statements for commercial parcels.[1] Forty-five days is enough time to file and not enough time to build a case from nothing, which puts the useful work in August.

KEY JUDGMENTS

Six judgments anchor this read. Each is tied to the cited evidence in the sections that follow and carries an explicit confidence level.

KJ-1	The decisive moment is the 45 days after the notice, not the hearing. Filing with the State Board is due within 45 days of the local board's mailing, or by 1 August of the tax year, whichever is later. Six weeks is not long enough to build a case.[1,4,5,15]	HIGH
KJ-2	The calendar is published and therefore plannable. Formal scheduling closed 26 June, hearings are calendared into August, notices for hearings before 1 September arrive mid to late September, and later hearings produce notices within 60 days. Preparation is a choice here, not an advantage of access.[1]	HIGH
KJ-3	The payment rule does not change at the fork, and the claimed value sets the cash. One condition applies at both boards: pay the undisputed portion, or the full tax, before the delinquency date. The portion follows the good faith claim, so the appeal form value is both litigation position and cash instruction.[18,19,4]	HIGH
KJ-4	The informal round sets a base rate with a limit. Roughly half of informal reviews changed a value, 1,422 of 2,901, for more than $54.2M in reductions. But the independent board is a different decision-maker with a different standard of presentation, so treat it as order of magnitude.[2]	MODERATE
KJ-5	The relief track is benchmarked to a grant far smaller than a repricing shock, and eligibility is undetermined. The legacy fund was still in development in mid-June; its stated benchmark funds half of an exterior improvement to a $50,000 cap, with a $10,000 owner match and a sub-$1M value test.[6,8,9,17]	MODERATE
KJ-6	Over 60 to 90 days the fastest adjustment channel is ownership and tenancy turnover, not rate relief. More than a dozen Nashville restaurants had closed or announced closure in 2026 by late June, citing taxes, rent, and failed lease talks; a decision arriving after a lease is forced changes nothing.[10,11,12]	MODERATE

KEY STATISTICS

$54.2M Informal-review value reduced[2]	**2,901** Informal appeals filed countywide[2]	**1,422** Informal appeals that changed value[2]	**1,479** Informal appeals with no change[2]
45 days To file after board mailing[1]	**60 days** Notice window, later hearings[1]	**45%** Median 2025 value increase[14]	**26% / 39%** USD and GSD rate increases[14]
1.5%/month Delinquency interest paused during appeal[18]	**Prime minus 2** Rate on the disputed spread[18]	**End of February** Standing delinquency deadline, confirm 2026[20]	

Scope & method. Open-source intelligence only, drawn from the Davidson County Assessor of Property, the Tennessee Comptroller's State Board of Equalization, the Tennessee Code, the Tennessee Compilation of Rules and Regulations, the Office of the Metropolitan Trustee, Metro Nashville publications, and named local reporting. Procedural dates and deadlines are quoted from the administering bodies and were current as of 30 July 2026; readers should confirm any date against the notice they receive, since a decision notice governs its own deadline. Figures attributed to news reporting are reported figures, dated in the registry to their publication and dated in the text wherever the passage of time changes what they mean. Three things this brief does not know are named as gaps in Section 03 rather than papered over. This brief is decision-context intelligence. Aegean Intelligence Group is not a tax representative, a law firm, an appraiser, a broker, or an investment adviser; nothing here is tax representation, legal advice, an appraisal, investment advice, or a recommendation to buy, hold, or sell any property, and no outcome is guaranteed, and an owner facing a filing deadline should retain the appropriate licensed professional. Businesses are named only where the cited outlets reported them. No client or engagement material of any kind is used. Timeliness: CURRENT, with a shelf life running to the end of the September notice window; a change in the notice schedule, in State Board scheduling, in the announced relief-fund criteria, or in Tennessee Code Annotated 67-5-1512 or 67-5-1412 triggers an update. This is revision v3 of 3 August 2026; statutory and regulatory text is quoted as read on that date and can be amended. Confirm the delinquency date with the Office of the Metropolitan Trustee.

SECTION 01 · THE CLOCK

A Published Calendar, Read as a Calendar

Formal scheduling closed 26 June, the board has sat through the summer, and every appeal heard before 1 September produces a letter in the same September window.

The 2026 cycle has a fixed shape. The Assessor's office opened scheduling for formal appeals to the independent Metropolitan Board of Equalization on 26 May and closed it at 4 p.m. on 26 June.[1,13] The board has five members appointed by the Mayor and confirmed by the Metro Council, serving two-year terms, supported by a bench of alternates and by hearing officers who may conduct hearings and make recommendations.[1,14] It has been sitting through the summer, with published agendas running into early August.[1] The output of each hearing is a decision notice. Every 2026 appeal heard before 1 September receives that notice in the mail by mid to late September; appeals heard after 1 September receive one within 60 days of the hearing date.[1]

Two features of that schedule matter more than the dates themselves. First, the notices arrive together. Every appeal heard before 1 September produces a letter inside the same mid to late September window, which means the professional capacity an owner might want to hire in reaction, on the tax representation and legal side, is being asked for by everyone else in the same fortnight. The county has not published how many 2026 formal appeals that is. Second, NewsChannel 5 reported at the opening of the appeal period that a change granted on a 2026 appeal applies to the 2026 assessment year.[13]

> **ASSESSMENT · HIGH CONFIDENCE**
>
> Treat the notice date, not the hearing date, as the planning anchor. The hearing is a submission; the letter is what starts a clock that cannot be extended by preparation done after it arrives.
>
> **Rationale** the notice timing and the 45-day filing rule are both published by the administering bodies, and the notice letter itself carries the filing instructions.

SECTION 02 · THE RECORD

What the Cycle Has Decided So Far

The informal stage is the only completed dataset: 1,422 of 2,901 appeals changed a value, for more than $54.2M in reductions.

The informal stage is the only completed dataset in this cycle. Across Davidson County, 2,901 informal appeals were filed. Of those, 1,422 produced a change to the assessed value and 1,479 did not, and the changes summed to more than $54.2M in reduced assessed value countywide.[2] The assessor's public reading of those numbers is that they do not indicate widespread assessment error, and she has encouraged owners who believe their assessment is inaccurate to gather supporting documentation and pursue an appeal.[2]

The evidence standard for that documentation is explicit and it is what an owner-prepared case has to meet. For a 2026 assessment-year appeal, the Assessor's guidance is to provide 2025 sales supporting an opinion of value as of 1 January 2026, with comparables reasonably similar in age, characteristics, and square footage, and for commercial parcels, income and expense statements. Repair estimates beyond routine maintenance, cost information, photographs, and relevant testimony are also accepted; a fee appraisal, if one exists, is reviewed rather than automatically accepted.[1] One further requirement attaches at the state level. Under the State Board's own rule an appeal will not be docketed for hearing unless the form appears fully completed in good faith and, where value is disputed, carries a bona fide estimate of market value with a brief statement of its basis.[19] The evidence that supports the county case is the same evidence that makes the state form docketable, and, per Key Judgment 3, the same evidence that supports the claimed value setting the tax payable in the meantime.

The mechanics behind the bills are worth stating precisely, because the appeal touches only one of them. The 2025 reappraisal was revenue-neutral by law, was based on 2024 market data, and produced a 45 percent median increase in value countywide; the state then reduced the prior rates to revenue-neutral certified rates to prevent a windfall. The Mayor and Metro Council then set the final rates for 2025 at $2.814 per $100 of assessed value in the Urban Services District, a 26 percent increase, and $2.782 in the General Services District, a 39 percent increase.[14] A property owner may appeal a value; a rate is not appealable.[14] The Nashville Property Tax Coalition, formed by business owners in response, had grown to roughly 300 members by May 2026 reporting, and its organizer has publicly predicted that more than half of small business operations will have to shutter within 18 to 24 months.[6,7] One widely reported commercial bill moved from $129,000 to $589,000.[12]

ASSESSMENT · MODERATE CONFIDENCE

The informal record supports one conclusion firmly and one loosely. Firmly: presenting evidence changes outcomes often enough that the exercise is not a formality. Loosely: it says little about how the independent board will decide a formal commercial appeal, because the decision-maker, the standard of presentation, and the parcel mix all differ.

Rationale the informal figures are complete and officially reported, but they are not a sample of the formal docket.

SECTION 03 · THE FORK

Forty-Five Days, and What Changes on Day One

The payment rule does not move at the fork; what moves is the wait, and three material unknowns are named as gaps rather than assumed away.

The decision notice presents a binary. Accept the board's determination, or escalate to the State Board of Equalization. Under Tennessee law an appeal from a local board must be filed on or before 1 August of the tax year or within 45 days of the date notice of the local board's action was sent, whichever is later, and the notice letter includes filing instructions.[1,4,5,15] For notices mailed in mid to late September, the operative deadline is the 45-day one, which places most 2026 forks in late October and November. The statute holds one narrow door open behind that one. On a showing of reasonable cause for failing to file in time, the State Board shall accept an appeal up to 1 March of the following year, and separate 45-day windows run from a different trigger where an assessment notice went out later than ten days before the local board adjourned or where no notice was sent at all.[5] That is a remedy to argue for, not a deadline to plan against, and none of it lengthens the 45 days an owner is actually given.

The escalation decision is not primarily about the merits, but it is also not about a change in what has to be paid. The payment posture is identical on both sides of the fork. Tennessee Code Annotated 67-5-1512(b) suspends delinquency penalty and interest while an appeal is pending before the county or state boards alike, on the same condition at each, that the owner pay the undisputed portion or the full tax before the delinquency date, and it defines the undisputed portion as the amount the owner would owe on the owner's own good faith claim for relief.[18] Two mechanical consequences follow, and both cut against the intuition that escalating costs cash. The suspended delinquency interest, one and one half percent per month under Tennessee Code Annotated 67-5-2010, does not restart until thirty days after the State Board issues its final assessment certificate, so a longer state process is a longer suspension.[18,21] And the amount left in dispute carries interest at the composite prime rate minus two points in whichever direction it resolves, the same rate for an underpayment the owner owes and for a refund the owner is owed.[18] What escalation actually buys, and costs, is time. Against that sits a constraint no filing party controls: state scheduling depends on Davidson County assessment staff being available to argue each case.[3]

Three material unknowns sit alongside that constraint, and they are named here rather than glossed. GAP ONE: current State Board scheduling horizon. The most recent public reporting on the queue is from 13 November 2025, when the State Board was scheduling hearings into October and November 2026, roughly a year out at that time.[3] As of this writing that reported horizon is a few months away, not a year, and no more recent public figure was found. An owner weighing escalation should ask the State Board directly what it is currently scheduling rather than plan against the November 2025 number or against this brief. GAP TWO: 2026 formal appeal volume. A record number of appeals was reported for the 2025 cycle; the 2026 formal figure has not been published, so the load the board is carrying this summer is not publicly quantified.[3] GAP THREE: the operative delinquency date and the rate that attaches to it. The Metropolitan Trustee's standing rule is that statements are mailed the first week of October and the collection period runs through the following February, with interest attaching monthly from 1 March.[20] For the 2026 tax year that puts the deadline on the last day of February 2027, a Sunday, and no 2026-cycle notice giving a dated deadline had been published as of this writing, nor any statement on whether a Sunday deadline moves for purposes of 67-5-1512(b). The composite prime rate that will govern the disputed spread is the rate in effect as of that delinquency date, which has not arrived. Both are inputs an owner needs and neither can be quoted today; confirm the date with the Trustee rather than plan against a derived one.[18,20]

On capacity, the record is genuinely two-sided and both sides belong here. Reporting in November 2025 described scheduling difficulty with a five-member board whose members have jobs and families, sessions running mornings and afternoons across the week, and the assessor raising the options of more alternates or a second board; board members received a pay increase in that year's budget.[3] The assessor's office has also stated that a shortage of alternates contributed to quorum-related delays, that expanding the alternate pool would improve the odds of a quorum, and, directly, that the board is not backlogged and that hearings are scheduled when members can meet with a quorum.[14] Since then the published roster shows ten alternates seated between December 2025 and April 2026, and a 2026 slate of hearing officers approved in April and May.[1] The remedy that was being discussed has largely been applied.

ASSESSMENT · MODERATE CONFIDENCE

The escalation question is a cash question, but the cash is smaller and differently located than the coverage implies. Nothing owed changes at the fork; escalating leaves a known spread unresolved at a fixed rate below prime, running in both directions. The real cash lever sits earlier: the good faith value on the appeal form sets the cash out.

Rationale Moderate rather than High because the mechanical inputs are documented at primary authority and read in full, but the wait is a declared gap, the composite prime rate is fixed at a delinquency date that has not arrived, and how often owners in fact decide on cash rather than merits is not measured by any located source.

SECTION 04 · RELIEF

A Second Decision With Undefined Terms

The fund's only concrete benchmark is a matching grant for exterior improvement, which is a number without a rule.

Running alongside the appeal cycle is a relief track whose rules do not yet exist. The mayor proposed a legacy business grant fund in the April State of Metro address, and as of mid-June reporting the fund was still in development, with the amount of an individual grant and the size of the overall pool described as not finalized.[8,9,16] What is on the record: assistance discussed at up to $50,000; a legacy definition around 15 years of operation, with some businesses possibly qualifying at 10 under stipulations; and a statement from the mayor's office that the first round would qualify for funding levels consistent with the existing Property Investment Incentive.[6,8,9]

That benchmark is the most concrete thing available, so it is worth reading exactly. The Property Investment Incentive is not a $50,000 cash grant. It funds 50 percent of an investment in exterior construction or rehabilitation, to a $50,000 cap, requires a minimum $10,000 investment by the owner, and applies to commercial property in designated census tracts with an existing value under $1M at the time of application.[17] Whether the legacy fund inherits those eligibility tests is not established; the mayor's office referred to funding levels, not criteria, and the Banner's reporting describes tract eligibility as a Tier 1 census tract or a Tier 2 priority area.[8,9]

Read as a decision input rather than as politics, that leaves an operator with a number and no rule. The number is small relative to the bill increases driving the coverage of this repricing, and it is a matching grant tied to exterior improvement rather than a payment offset. The rule, meaning who actually qualifies and when applications open, is the part that would change anyone's arithmetic, and it is not yet published.

ASSESSMENT · MODERATE CONFIDENCE

Relief does not belong in a base case at this stage, on the available record; it belongs in the upside case, and the criteria are worth watching precisely because publication would change that. Confidence is moderate because the criteria are undetermined and could be written more broadly than the benchmark program suggests.

Rationale the fund was still in development at the last reporting, the only published numbers attached to it come from a program with a narrower purpose and a match requirement, and the mayor's office has explicitly not finalized grant size.

SECTION 05 · DECISION

What an Owner Can Actually Prepare

One parcel decision file serves every branch of the fork, and it is the only part of the sequence an owner fully controls.

The work available in August is assembling a parcel decision file, and it is the same file whether the answer turns out to be accept, escalate, renew, relocate, or refinance. Four components carry it. First, the evidentiary record on the county's own terms: 2025 sales comparable in age, characteristics, and square footage, framed to an opinion of value as of 1 January 2026, and for a commercial parcel, clean income and expense statements.[1] Second, the corridor context: what has closed, what is under construction, and what the direction of travel implies for the trading environment over the term of any lease or financing decision that is also live. Third, the arithmetic of the fork, which has four inputs and not one: the good faith value the owner is prepared to defend on the record, because that value sets the undisputed portion payable before the delinquency date and it is the same figure at either board;[18,19] the prior-year delinquent taxes on the parcel, if any, which must be cleared or the appeal can be dismissed on the county's motion;[18,4] the spread left in dispute and the interest it will carry from the delinquency date at composite prime minus two, in either direction;[18] and a current scheduling horizon obtained from the State Board rather than assumed.[3] Fourth, a written trigger, set before the letter arrives, that says what result produces which action.

The reason this sits in August is mechanical rather than strategic. The letters cluster in September, the professional capacity to react is finite, the filing window is 45 days, and the underlying evidence, sales and income records, takes longer than that to assemble properly. The file is also the part of the sequence an owner fully controls, which is not true of the hearing date, the notice date, or the queue.

ASSESSMENT · HIGH CONFIDENCE

The parcel decision file is where preparation pays in this cycle, because it serves every branch of the fork and is built from material the owner already holds or can obtain from the public record.

Rationale the evidentiary requirements, the notice timing, and the filing deadline are fixed and public, and each of them rewards work completed before the notice rather than after.

SECTION 06 · OUTLOOK

Three Scenarios, Sixty to Ninety Days

Construction confidence reflects analytical quality, not probability. Each scenario carries a triggering signal for the question this brief tracks: how the September notice cluster converts into escalations, acceptances, and corridor turnover.

Baseline · The Notices Land and the Forks Stagger

CONSTRUCTION CONFIDENCE: **HIGH** · VELOCITY: **GRADUAL**

Notices for hearings before 1 September land mid to late September as published, 45-day clocks run into late October and November, and State Board filings from Davidson County rise. Most owners decide alone or with the professional they already use, on a compressed schedule, without a corridor-level read. Relief-fund criteria are published late enough that they do not change the first wave of forks.

SIGNAL TO WATCH NOTICE MAILINGS BEGINNING IN THE PUBLISHED MID-SEPTEMBER WINDOW; STATE BOARD FILING VOLUME FROM DAVIDSON COUNTY RISING THROUGH OCTOBER AND NOVEMBER

Deterioration · The Window Moves

CONSTRUCTION CONFIDENCE: **MODERATE** · VELOCITY: **GRADUAL**

Volume or quorum problems push a larger share of hearings past 1 September, which moves those decisions into the 60-day rule and scatters the forks into winter. Owners carrying disputed bills wait longer with less certainty, lease and refinancing decisions get made ahead of the assessment answer rather than after it, and closures continue to be announced on lease timing rather than on appeal outcomes.

SIGNAL TO WATCH BOARD AGENDAS EXTENDING WELL BEYOND EARLY AUGUST; SESSIONS LOST TO QUORUM DESPITE THE EXPANDED ALTERNATE POOL; STATE BOARD SCHEDULING HORIZONS LENGTHENING BEYOND THE NOVEMBER 2025 REPORTED RANGE

Relief Case · Relief Lands Inside the Window

CONSTRUCTION CONFIDENCE: **MODERATE** · VELOCITY: **EVENT-DRIVEN**

Legacy fund criteria are published before or during the notice cluster, adding a second variable to the same 45 days. If eligibility and grant structure track the benchmark program, the fund reaches a narrow band and changes few decisions; if it is written to the affected population instead, it changes the arithmetic for operators nearest the margin. Either way it has to be priced quickly, because the grant window and the filing window overlap.

SIGNAL TO WATCH PUBLICATION OF ELIGIBILITY CRITERIA, GRANT STRUCTURE, AND APPLICATION DATES; WHETHER A MATCH REQUIREMENT AND A PROPERTY-VALUE CEILING CARRY OVER FROM THE BENCHMARK PROGRAM

ASSESSMENT · MODERATE CONFIDENCE

Baseline is the most probable path: the schedule is published, the board is sitting, the alternate pool has been expanded, and no mechanism in view changes the September notice window. Deterioration and Relief are both live and not mutually exclusive, and each would be visible early. The parcel decision file remains the decision-relevant preparation.

Rationale the notice and filing rules are fixed, the capacity picture has improved on the published record while the state scheduling horizon remains unverified, and the relief track is explicitly still in development.

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