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Comptroller's Office Reviews Sale of Two Memphis Parks *Sale Preceded Removal of Confederate Statues*

The Comptroller's Office has completed a review of the City of Memphis' December 20, 2017 sale of Health Sciences Park and the easement to Memphis Park to Memphis Greenspace, Inc.

The sale of the parks followed the city's unsuccessful attempt to receive a waiver from the Tennessee Historical Commission to remove a statue of Nathan Bedford Forrest from Health Sciences Park. After the parks were sold, statues of Nathan Bedford Forrest, Jefferson Davis, and James Harvey Mathes were removed by Memphis Greenspace, Inc.

The Comptroller's Office was asked by Lieutenant Governor Randy McNally (R-Oak Ridge) and House Speaker Beth Harwell (R-Nashville) to review the city's compliance with the Tennessee Open Meetings Act and other state and local laws.

The Comptroller's Office of Open Records Counsel determined the Memphis City Council provided sufficient notice of its meetings and agendas and did not violate the Tennessee Open Meetings Act.



Comptroller auditors have also concluded the City of Memphis acted with the authority granted by the *Memphis Code of Ordinances* to sell the parks to a non-profit at less than market value.

However, auditors noted the City of Memphis did not follow all of the guidelines provided in its *Code of Ordinances*. The city did not require Memphis Greenspace, Inc. to submit an application to the City Real Estate Department before the properties were conveyed as required by the *Memphis Code of Ordinances* (Section 2-16-1(G)(2)). The purpose of this application is to gauge an entity's financial strength and overall stability.

The City of Memphis maintained it was able to determine the non-profit was financially capable of maintaining the parks by meeting directly with Memphis Greenspace, Inc. The city also provided auditors with three other instances when it had sold property without requiring an application to the City Real Estate Department.

The Comptroller's Office is recommending the City of Memphis should enter into a formal memorandum of understanding with Memphis Greenspace, Inc. for the storage and protection of the historic figures and artifacts.

The sale and removal of the statues are currently the subject of litigation in Davidson County Chancery Court.

To view the report online, go to: <http://www.comptroller.tn.gov/la/SpecialReports.asp>

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