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**Sent:** Sunday, June 16, 2024 11:04 PM

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**Subject:** Property Assessor Rob Mitchell - Ethics Violation Complaint

## I. Introduction

Chairman Batey and the Rutherford County Ethics Commission,

This formal ethics complaint addresses the unethical, immoral, and illegal behavior observed at the Rutherford County Property Assessor's Office under Rob Mitchell's leadership. Evidence will be provided demonstrating Rob's intentional dereliction of duty, failing to honorably perform the sacred duty of his oath to provide fair and accurate property assessments. Furthermore, Rob's misconduct has resulted in numerous office ethics policy violations, including political bias hiring, preferential employee treatment, wage discrimination practices, and condoning obvious conflicts of interest within the department, all at the expense of county taxpayers. These actions, and in many cases inactions, have adversely affected not only the public taxpayers' confidence in the integrity of the Property Assessor's Office but also the employees who have suffered the consequences of being forced to abide by Rob Mitchell's seriously impaired judgment. This statement seeks to expose and address these issues, ensuring accountability and restoring trust in the office.

## II. Fair and Accurate Property Assessments

Providing "fair and accurate property assessments" is central to the Property Assessor's oath of office, a commitment that Rob Mitchell has publicly emphasized on his Vote for Rob Mitchell campaign website (see Attachment #1). Properly executed, assessing properties consistently and based on their actual value plays a crucial role in ensuring equity and transparency in the taxation process. This approach builds trust between the public and their government, helps resolve appeals, generates necessary revenue for public services, prevents fraud and abuse, provides market stability, and aids homeowners in making better financial decisions. Unfortunately, Rob's pledge has recently been compromised by practices that are both illogical and illegal, aimed at concealing property assessment changes from the TN Comptroller's Office and the unsuspecting taxpayer. To fully grasp this accusation, it's important to understand how property assessment changes are typically conducted.

Rutherford County currently operates on a four-year reappraisal cycle, with the most recent concluding in 2022 and the next scheduled to occur in 2026. On January 1st of a reappraisal year, all property accounts are reassessed to reflect the current market value. According to the TN Comptroller of the Treasury, property appraisals generally remain constant between reappraisal cycles, except in instances where there have been changes made to the property, such as the addition of new buildings, alterations, demolitions, damage, etc. To identify and record such changes between reappraisal years, it is standard practice for all property accounts to undergo review as part of a systematic scheduled approach. During these reviews, Residential Appraisers are expected to assess changes based on "correct physical characteristics" utilizing a combination of "computer resources, experience, and judgement" (see Attachment #2). Per Tennessee Code Annotated 67-5-603, once changes are identified, the property account is updated accordingly to reflect the current year's assessed value, including the new improvement. Additionally, improvements added or removed can be prorated or put on the tax roll for the full year depending upon its completion date (see Attachment #3).

For example, during a March 2024 property account review, an appraiser discovers a new yard item, such as a detached garage, that is not listed on the property account. Given that the satellite imagery program being utilized is current as of February 2023, the appraiser would appropriately add the undocumented item to the account for the entire 2024 review year moving forward. Similarly, if an item has been removed from a property, the change would be made accordingly. These adjustments result in either an increase or decrease in the property's assessed value for the year, which is then reflected in the 2024 and 2025 tax rolls leading up to the 2026 reappraisal year. Subsequently, the property owner(s) would be notified through an official "Assessment Change Notice" sent via mail before bills are issued on the first Monday of October 2024. Regrettably, this fair and equitable valuation process has been intentionally obstructed.

Recently, it has come to light that Senior Office Management has deliberately coerced Residential Appraisers to unlawfully record changes found during scheduled review cycles, intending to conceal value changes from the public. This has been done by deferring changes to future reappraisal years instead of the current review years (see Attachment #4). For instance, if an appraiser discovers an undocumented detached garage during a 2024 review but records the change for 2026, the taxpayer will not receive an official Change Notice until 2026, coinciding with the reappraisal when all property owners are scheduled to receive notices. This tactic prevents paperwork from being filed and avoids taxpayer inquiries for two years. Furthermore, if a property owner does question the value adjustment in 2026, the office staff can easily dismiss concerns by attributing the change to the reappraisal assessment. Though it could be coincidental, evidence also shows that current and past deferred change behavior aligns with Property Assessor election years when it would be most beneficial not to allow changes to be recorded (see Attachment #5). Although the Residential Appraisers know purposefully exempting properties from certain taxations is wrong, they have followed these directives out of retaliation fears for disobeying direct orders given by Rob Mitchell through his oppressive chain of command.

Hoping to prompt an investigation to stop further malfeasance and restore integrity, on March 12, 2024, four written statements, along with supporting evidence, were provided to the TN Comptroller's Office to raise awareness of these concerns and many others outlined in this complaint (see Attachment #6). The Comptroller's Office subsequently initiated a meeting with Rob Mitchell on April 2, 2024. The following day, Rob sent an email to the staff instructing them on the State of Tennessee Department of Property Assessments process for when property improvements should be added to accounts. However, his email did not directly address the review process expectations or what had occurred (see Attachment #7). Nevertheless, Rob's email indicated his openness to further questioning.

Seizing the opportunity, Rob was directly approached in his office to discuss the improper proration of completed townhomes and condos. Recent training revealed that for many years, townhomes and condos had not been added to the accounts for tax roll purposes until a sale was completed and a deed was filed, a process that the Property Assessor allowed to continue for up to two years before finally taking action and recording the improvement. This practice once again contradicted the appropriate protocol of adding improvements once they were "substantially completed," as stipulated by the Comptroller's Office and Tennessee Code Annotated 67-5-603. Once confronted, Rob agreed that this "old way of doing things" would need to change and stated he would directly address this concern to the appropriate staff. Though Rob was apprehensive about formally documenting the discussion, an email was subsequently sent to constitute the agreed-upon changes and information exchange (see Attachment #8).

As a follow-up to the statements and information provided, the Comptroller's Office identified over 2,000 improperly reviewed accounts. This list was then evenly distributed among the Residential Appraisers on May 30, 2024, with each appraiser assigned 300 accounts each to be corrected in 2024 instead of 2026 (see Attachment #9 & 10). Despite these directives, Senior Management continues to have one employee making review changes for 2026, disregarding the orders given to the contrary (see Attachment #11). Additionally, there are hundreds of accounts reviewed by a former terminated appraiser, Mark West, that are known by Senior Management to contain egregious sketch errors. If corrected, these square footage errors would, in most cases, drastically change the value of these property owners' accounts (see Attachment #12). However, they accounts remain unaddressed, highlighting yet another example of the lack of concern for accuracy under Rob's leadership.

Willfully deferring or refusing to record objective property changes is not only unethical and immoral but also subject to legal scrutiny. Outside of legally defined circumstances, such as those granted by law, the Property Assessor is required to assess all improvements to ensure taxes reflect the current value of the property. Deviating from this structured process undermines county revenue, affects the budget of every county office, impacts individual taxpayers, and invites potential legal concerns for the Assessor's Office and Rutherford County. Additionally, hiding property changes or knowingly dismissing errors deprives taxpayers of their legal right of proper notification and to formally appeal value adjustments. This behavior violates several principles of the Ethical Policy, including impeding government efficiency, making decisions outside official channels, and eroding public confidence in the Property Assessor's integrity.

### **III. Political Bias Hiring Practices & Preferential Employee Treatment**

As a Residential Appraiser, certain qualifications are essential, including integrity, attention to detail, strong analytical skills, and, above all, moral principles to treat each account as if it were their own. The public expects elected officials to seek out the most qualified individuals when hiring employees, especially for positions that significantly impact their finances. Other than when promoting or transferring internally, elected officials should publicly post job vacancies with clear job descriptions and qualifications to attract the best candidates. This approach allows a diverse pool of applicants to apply and maintains trust and transparency in the hiring process. The selection criteria should be fair and impartial, focusing on the qualifications and abilities of the candidates rather than personal or political affiliations. Unfortunately, in the past election season, Rob Mitchell has eroded trust in this process by favoring the hiring of three political supporters' family and friends.

First, Jared Smith, who has cited his connections to State Representative Mike Sparks as a reason for his employment, was initially hired in March 2023 as a Residential Field Appraiser. However, it soon became apparent that he was physically unable to perform many necessary job functions, such as repeatedly walking up and down stairs or navigating construction obstacles off-site. Instead of reconsidering this hiring decision, Rob reassigned Mr. Smith to a full-time appraisal desk job focused on reviews. Though this was a considerate move, it set several problematic precedents. It demonstrated a disconnect or lack of understanding for many of the key aspects of an appraiser's role and showed preferential treatment by disregarding the physical standards required of all other appraisers. More importantly, without real-world applications and field experience, an appraiser cannot accurately assess the "correct physical characteristics" of properties during the review process, as stated by the Comptroller's Office. This lack of experience is evident in the inaccuracies found in the improvements made in Mr. Smith's 2026 reviews, which other appraisers are now tasked with correcting during the 2024 re-reviews (see Attachment #13).

Furthermore, Mr. Smith has been allowed to be in Absent Without Leave (AWOL) status without consequence since the start of his employment, at times even failing to notify Senior Management of his impending daily absence until after the workday had already begun. This again shows bias toward Smith, as other employees were warned of "corrective action" for similar infractions in an email Rob sent on October 4, 2022, just a few months prior (see Attachment #14). Demonstrating additional ethical compromises, Rob has even accepted campaign donations from Smith and other forms of volunteer contributions from his staff directed toward his most recent election bid (see Attachment #15).

Shortly after, in 2023, Collin Barnes was hired as a Residential Appraiser despite lacking relevant professional experience. Like Mr. Smith, he cited his family's close ties to a well-known community figure and Rob Mitchell 2024 re-election sponsor,

Realtor and retired teacher Dan Alcorn, as a key reason for his employment (see Attachment #16). Then, on January 29, 2024, the Assessor's Office introduced Michael Maxwell as its newest employee. This move surprised many staff members, who were unaware of any vacant positions and were frustrated by the lack of transparency, feeling they missed a potential job advancement opportunity. Additionally, during the onboarding process, it quickly became apparent that Mr. Maxwell himself was unclear about his specific job duties. This uncertainty, combined with the questionable hiring practices of Mr. Smith and Barnes, led staff to question whether Maxwell's appointment was driven by personal connections rather than genuine organizational needs.

Then, on February 9, 2024, The Tennessee Star published an article titled "Rutherford County Property Assessor Hires Son of County GOP Chairman and School Board Member for Newly Created Position After He Was Determined Unqualified for Original Position" (see Attachment #17). In this article, TN Star reporter Matthew Giffin provided compelling evidence that Rob Mitchell knowingly and inappropriately hired Michael Maxwell, the son of Rutherford County GOP Chairman and Murfreesboro City Council Member Austin Maxwell, and Rutherford County School Board Member Claire Maxwell. Email correspondence obtained between Rutherford County Human Resource Director Sonya Stephenson and Rob Mitchell indicated that this decision was made despite Michael being found unqualified for the Admin II support position he applied for initially.

Additionally, the article revealed that Rob Mitchell requested via email for HR staff to change the title of the Admin II role to Data Analyst to better align with Michael's past job experience. This action bypassed a competitive public job interview process and disregarded the other 16 out of 26 "qualified applicants," among whom Michael Maxwell ranked in the latter half. Shockingly, the article also highlighted the personal involvement of Michael's parents in Mitchell's 2024 re-election fundraising campaign. However, not exposed in the news article or a similar one published by the Daily News Journal was the fact that the day after Michael's employment began at the Assessor's Office, viewers observed Michael's father, Austin Maxwell, moderate the Q&A session at the Rutherford County GOP debate between incumbent Rob Mitchell and challenger Virgil Gammon, which was presented via Facebook on January 30, 2024 (see Attachment #18). The correlation between Michael's new appointment and his father's debate hosting brings up serious professional ethic concerns among those involved and the legitimacy of the debate itself.

The culmination of these personal entanglements, benefiting Rob Mitchell's re-election efforts, suggests nepotism and politically motivated favoritism, raising numerous ethical concerns within the Assessor's Office hiring process. Such practices violate the Ethics Policy, which prohibits using public office for private gain, giving preferential treatment to any individual, impeding efficiency, losing impartiality, making decisions outside official channels, and adversely affecting public confidence in the Property Assessor's integrity. (see Attachment #19). This conduct undermines fairness and meritocracy, granting undue benefits to politically connected employees at the expense of other staff and taxpayers. Ultimately, Rob's hiring biases, which he justifies as a "Referral Based Hiring Process," have also created a perception in the office that campaign contributors are "untouchable," no longer adhering to the same standards as other employees, without repercussions.

#### **IV. Wage Discrimination Practices**

Rutherford County has a dedicated Human Resources Department (HR) that "provides information and support in the areas of employment, training, compensation, benefits, and ensures compliance with all applicable local, state, and federal laws, rules and regulations" (see Attachment #20). This makes it essential for government officials, especially those elected, to follow HR guidelines regarding hiring and wage compensation for several key reasons, including equity and fairness, budgetary control, transparency, legal compliance, employee morale and retention, attracting talent, and accountability. However, Rob Mitchell has assumed many of these responsibilities himself, citing TN Attorney General Herbert H. Slatery's opinion and legal excerpts. This document, obtained through State Rep. Mike Sparks, emphasizes the Property Assessor's ultimate authority to make decisions on hiring and compensating office employees (see Attachment #21). Unfortunately, this legal authority has allowed Rob to exploit his power, effectively removing the Assessor's Office employees' ability to have HR representation when needs or concerns arise.

On May 16, 2023, Mayor Joe Carr sent an email to all Rutherford County General Employees titled "Proposed Raise," announcing a "3.25% lift to the entire pay table in addition to the 1.75% step increase" that most employees were expected to receive. Mayor Carr stated that upon approval of the County Commission's annual fiscal budget, this adjustment would result in an effective 5% raise (see Attachment #22). This notice was welcomed by county employees facing economic strain due to inflation.

Anticipating Mayor Carr's wage increase approval, on July 7, 2023, Rob addressed all staff via email with the subject line "Congratulations!" In his message, Rob acknowledged and expressed gratitude for everyone's contributions but foreshadowed that pay increases would be determined by him based on "a reflection of your commitment, performance, and the value you bring to our organization." He also noted that other factors, such as "experience, skills, and responsibilities," would be considered. Rob then concluded by highlighting the importance of professionalism, advising against the disclosure of salary information among staff, stating that "any action which creates an uncomfortable working environment for others is inappropriate" (see Attachment #23).

Rob's ambiguous email understandably caused confusion among employees, leaving many surprised when receiving their paycheck on July 17, 2023. Despite the county-wide budget approval by the Commission, it quickly became apparent through voiced opposition that many employees in the Assessor's Office received substantially less than the 5% raise, while others

received the full percentage or more. This wage increase disparity generated division among staff and led to a decline in overall work morale, which Rob ironically warned staff not to create in his congratulatory email.

Adding to the discord, on July 24, 2023, employees discovered that Rob had announced an unused budget return of \$499,679 to the county general fund on his public campaign website, marking a \$4,681,580 grand total since 2012. He even praised and credited the substantial budget savings return to his leadership and the “unwavering dedication of his hardworking staff”—the same staff whom he had just denied a full cost-of-living increase, which his announcement had just proved was not due to budgetary constraints (see Attachment #24). Additionally, Rob never properly informed staff how he determined the “merit-based” wage conclusions or what professional adjustments they could make to improve their future chances of earning the full raise potential others had received. However, weeks later, Rob did eventually give most employees close to a full 5% increase after many voiced their concerns directly to the mayor’s office.

Then, on May 16, 2024, two days after the 2024-2025 Budget Hearing was broadcast on the county’s RCTV YouTube channel, staff received a new email from Rob with the subject line, “Important Update Regarding Mayor’s Proposed Budget for the Assessor’s Office.” In the message, Rob claimed that the mayor’s proposed fiscal year budget included no provisions for personnel raises, promotions, new hires, and a “virtual elimination of open positions from which I would be forced to rescind employment offers currently pending.” He asserted that his own proposal included all these important budgetary requests. After stating that HR and the mayor’s office “are not in full compliance with state law and guidance from the state attorney general,” Rob went on to boast about his office’s “reputation for innovation and for fully complying with every statute.” Instead of inviting questions or discussions, Rob disturbingly closed the message by suggesting team members look for opportunities outside the office if they did not agree with his explanation (see Attachment #25).

Soon after, on June 4, 2024, Scott Broden of the Murfreesboro Daily News Journal published an article titled, “Employee raise dispute emerges between Rutherford mayor, property assessor” (see Attachment #26). The article detailed much of what was communicated during the budget hearing, including how public records indicating that the property assessor employees’ raises issued on August 4, 2023, varied significantly. Most employees received 4.95% increases, while seven received 10% and another received 16.34% (see Attachment #27). Mayor Carr suggested that Rob Mitchell should use his ample budget surplus for the 5% raises in the coming fiscal year (see Attachment #28). Many employees agreed with Mayor Carr, having witnessed Rob’s discriminatory budget practices concerning employee raises the previous year. Since Rob’s email, several employees have asked for clarification as to whether raises will be allotted, but no definitive answer has been provided.

By adhering to the Rutherford County HR pay plan, government officials demonstrate their commitment to fair, transparent, and responsible governance, benefiting both employees and the broader community. Therefore, given Rob Mitchell’s absolute control over the Property Assessor budgetary funds, professional ethics dictate that he should have already adopted a well-written and established employee incentive program. Contrarily, Rob does not track employee progress through interviews or conduct Performance-Based Assessments. Moreover, he rarely speaks to anyone other than Senior Management. This lack of adequate knowledge and reasoning leads to wage discrimination practices based on personal biases and possibly even political contributions rather than performance worth and “merit,” as he maintains. Such rogue conduct exposes the Rutherford County Property Assessor’s Office to potential Equal Employment Opportunity Commission (EEOC) complaints and lawsuits, especially since the normal HR grievance procedure for such matters has been replaced by Rob Mitchell’s perceived personal and political agendas.

## **V. Conflicts of Interest**

On May 16, 2024, Rob Mitchell sent a direct email asking if there were any concerns regarding his budget proposal email shared earlier that day (see Attachment #29). Taking the opportunity to discuss matters privately, a last-minute meeting was arranged in his office. The meeting began with Rob elaborating on and reconfirming his budget proposal constraints. When the topic of raises was broached, Rob was informed of the negative impact on team morale caused by his decision not to distribute the 5% wage increase evenly across the board the previous fiscal year. In response, Rob justified his wage incentives by stating, “Giving out raises like that is what communists do. I like to give out raises based on merit.” When asked how he determined everyone’s merit, Rob pointed to his head and mentioned that he also gathered information from supervisors like Change Baker, the Residential Coordinator.

Using this as a segue, it was pointed out to Rob that Mr. Baker should not be relied upon as a significant source of information. Rob then probed for an honest opinion on why this statement was made. He was informed that Mr. Baker had continued instructing appraisers to make review changes in 2026 after the Comptroller’s Office’s meeting and his email instructions to the contrary were sent. Additionally, it was highlighted that Mr. Baker prioritized selling real estate during county-paid working hours over performing his primary job duties (Attachment #30). Rob was also confronted with the fact that Mr. Baker had been working as a real estate agent for five years and was even a top earner at his United Real Estate brokerage, which was common office knowledge (Attachment #31). Surprisingly, Rob confirmed this by stating, “I did give him permission but only if he sells real estate outside of Rutherford County.” He was then informed that out of 35 plus sales, and many more transactions pending, most had been conducted in Rutherford County (see Attachment #32).

Furthermore, Rob was informed about the conflicts of interest arising from Mr. Baker’s access to client accounts and information obtained utilizing government property. This situation negatively affected team morale, as other employees perceived it as favoritism, especially since they were not permitted to work second jobs while on duty. Rob was advised to issue Mr. Baker an ultimatum: either relinquish his real estate license or cease working for the Assessor’s Office. The

conversation concluded with Rob Mitchell requesting this information be sent to his personal email address. The invitation was thoughtfully declined.

The next day, an email was sent at Rob Mitchell's request, requiring all employees to resign the annual "Conflict of Interest Disclosure Statement" (see Attachment #33). When approached in his office, Rob was advised once again that having Mr. Baker simply sign a disclosure would not resolve the issue. The fact was pointed out that Mr. Baker had signed disclosures multiple times before. Rob simply replied, "Well, he signed it."

Condoning blatant conflicts of interests can be as detrimental as committing the act itself because it perpetuates a culture of tolerance towards unethical or illegal actions. In this case, Rob Mitchell's actions suggest a lack of accountability and a willingness to overlook misconduct within the organization. By not taking decisive action, Rob is essentially endorsing and enabling such behavior to continue with impunity. This can have serious consequences, including eroding public and employees trust, damaging morale, and creating a perception of unfairness and favoritism. As presumed, Chance Baker continues to conduct real estate transactions during business hours, as his colleagues could verify.

## **VI. Conclusion**

In considering the issues raised in this ethics complaint against Rob Mitchell, it becomes evident that the integrity and effectiveness of the Rutherford County Property Assessor's Office are in jeopardy. Rob's actions, including improper account reviews, questionable hiring practices, wage discrimination, and conflicts of interest, show a disregard for ethical standards and a failure to prioritize the public trust. His behavior not only undermines the principles of fairness and transparency but also damages employee morale and the office's integrity. The reluctance to address these issues directly and decisively reflects poorly on Mitchell's leadership and raises serious concerns about his ability to fulfill his duties honorably.

To ensure accountability at the Rutherford County Property Assessor's Office, it is crucial to thoroughly investigate these allegations by conducting interviews with subordinate staff members who have been directly affected. Many of these individuals will likely corroborate the allegations, and possibly more, if given the opportunity to speak up without fear of retaliation. This step is vital in uncovering the truth and holding responsible parties accountable for their actions.

## **VI. Personal Thoughts**

As a Real Property Field Appraiser, I take pride in my work and strive for continuous improvement. I have consistently demonstrated my commitment through hard work, a strong work ethic, and a dedication to treating each property account with care. I have also been proactive in seeking out opportunities for learning and growth, including training others and excelling in continued education classes.

However, since the issuance of reviews this past February, I have struggled with following Senior Management's directives, knowing the unethical implications involved. Recognizing that the improper reviews would persist without intervention, I sought advice from the Comptroller's Office and provided statements attesting to all witnessed and gathered information. Unfortunately, despite my efforts, unethical behavior continues. I have reached out to HR and the mayor's office, but their hands are tied due to Rob Mitchell's involvement and non-transparent behavior. This has led me to file this complaint.

Coming forward as a "Whistleblower" was not an easy decision, as I know it puts my job at risk and requires that I mention other employees by name, who in some cases cannot help the situation they were put in. However, it is necessary for change and to stop corruption at its root cause. I hope this information is taken credibly and an investigation is pursued, as the public deserves to know about the shortcomings of their elected officials. Additionally, I believe that Rutherford County Property Assessor Office employees should have the same rights as other county staff members, including receiving equal and fair wage increases when approved by the County Commission and the ability to approach HR with complaints for resolution. Even the latest hiring decision made just this month is rumored to involve multiple ethical concerns.

During this process, I am available to provide any additional information necessary. Thank you for your consideration and for taking the initiative to investigate this important matter.

Sincerely,

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**Richard Kincade**

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