



JASON E. MUMPOWER
Comptroller

September 11, 2024

Rob Mitchell
Rutherford County Assessor of Property
319 N. Maple St. Suite 200
Murfreesboro, TN 37130

Dear Assessor Mitchell,

I must express my serious concerns about continuing improper assessment practices in your office. Staff from our Division of Property Assessments met with you in April and June 2024 to discuss your concerning practices regarding proration and assessing existing improvements in the proper tax year. They also admonished you regarding the importance of equality and uniformity of assessments. I have seen your responses, where you indicate your concurrence with the issues discussed and your plan for corrective action; however, continuing evidence suggests that inappropriate assessment practices directly related to these issues and new problems are still occurring.

Over the past few months, I have received numerous complaints from taxpayers, local government officials, and employees of Rutherford County. The Comptroller's Office takes allegations of fraud, waste, or abuse seriously. I want you to understand that you have constitutional and statutory responsibilities to maintain assessments in a fair and equitable manner. Any intentional acts or omissions that violate these responsibilities are not acceptable.

Assessors of property are entrusted with one of the most important functions in local government. Their records must properly reflect the tax base on which the local property tax is levied. The Comptroller's Office mission is to make government work better. I am obligated to ensure your office is meeting its statutory responsibilities so that your county's property owners and the Rutherford County government are receiving fair and equitable assessments.

I have directed the Division of Property Assessments to enhance its oversight of this situation. Your failure to correct and comply with these issues could, at a minimum, result in a finding of noncompliance before the State Board of Equalization.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason E. Mumpower", is written over a blue ink scribble.

Jason E. Mumpower
Comptroller of the Treasury

CC: Members, State Board of Equalization
Rutherford County Mayor
Rutherford County Commission
District Attorney General Jennings Jones
Bryan Kinsey, Director, Division of Property Assessments