



JASON E. MUMPOWER
Comptroller

March 5, 2026

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

Dear Mr. Mitchell:

As you are aware, in May 2025, the Division of Property Assessments (the “Division”) was required, in accordance with the State Board of Equalization’s (the “Board”) March 4, 2025, Notice and Resolution (the “Notice”), to take such steps as were necessary to ensure the Rutherford County Assessor’s Office’s (the “Assessor’s Office”) compliance with Tenn. Code Ann. § 67-5-501, et seq. Since that time, the Division has worked with staff in the Assessor’s Office to complete the necessary tasks required by the Board and state law.

After reviewing samples of your corrections and the change orders recently sent to collecting officials, the Division has concluded that the necessary steps to ensure compliance have been completed. In its entirety, this process resulted in assessment corrections for over 6,000 parcels, approximately \$121 million in absolute value changes to assessments, and a net increase of approximately \$58 million in assessed values for Tax Year 2024 and 2025.

While the specific mandates set out in Paragraphs 3a-d of the Notice are complete, your ongoing commitment to improved operations is necessary for the Assessor’s Office to remain in compliance with state law. As you have acknowledged to the Comptroller, the training within your office is insufficient. We encourage you and your team to participate in available training to better serve your taxpayers.

To ensure accuracy of the tax roll and continued compliance by the Assessor’s Office, if the Assessor’s Office makes additional changes to the Tax Year 2024 or 2025 assessments of any parcels that the Division and Assessor’s Office reviewed in accordance with the Notice, you must notify the Division promptly. Moreover, the procedures and internal controls the Division implemented regarding accuracy in error corrections, proration of new construction, and classification should remain in place.

We encourage your leadership team to be proactive in addressing issues as they arise, and the Division is available to provide technical assistance as needed. To prevent additional actions under Tenn. Code Ann. § 67-5-505(c) and other relevant law, both the Division and the broader Comptroller's Office expect adherence to best practices and statutory guidelines moving forward.

Sincerely,



Bryan L. Kinsey
Director, Division of Property Assessments

cc: Joe Carr, Rutherford County Mayor
Rutherford County Commission
Jennings Jones, District Attorney General
Nick Christiansen, Rutherford County Attorney
State Board of Equalization