



Fwd: Personal Attacks on Assessor of Property from a Government Email by an Elected Official (was: Your Recruitment of Candidate Virgil Gammon)

Chase Matheson <thetennessebs@gmail.com>
To: unframedmind@gmail.com

Forwarded message
From: Rob Mitchell <rbmitch@rutherfordcountytn.gov>
Date: Mon, Oct 20, 2025, 6:18 PM
Subject: Fwd: Personal Attacks on Assessor of Property from a Government Email by an Elected Official (was: Your Recruitment of Candidate Virgil Gammon)
To: <thetennessebs@gmail.com>

It is unfortunate that the information which I have requested since late September/early October regarding this presentation has been refused. Just as every request to review specific
It appears it was sent to the county mayor for his personal dissemination.

Sending out personal attacks on citizens, without knowing their veracity prior to making such allegations public, is a reckless and bold move. Sending it from the a government account
Advice from my legal council is to not respond to such scurrilous provocations. However, you deserve to know what you have not been told. A half truth is the biggest lie of all, especially if
Our county attorney has provided legal counsel to my office on many subjects. He has counseled us on some of the codes and rules which are in dispute. He is fully aware of the responsi
Unfortunately bad information was provided on Thursday night. The presenter lacked all the information necessary to answer questions accurately. One basic question he was unable to a
When asked about the sketching standards they used to determine there were sketching errors, the presenter said, "we use the same sketching protocol in Rutherford County we use st

Assessor's Office	Case Information	Comments	Notes
...



If you believe he is telling the truth:

It appears they use Redfin and Zillow to verify square footages statewide and are comfortable instructing our office to inflate the square footage on approximately 10,000 to 20,000 1.5
I cautioned the presenter that there should be a collaborative approach to this before our Commission and citizens were unduly alarmed. That rational advice was ignored.

Since at least 2022 I have sought guidance on measurements and Division of Property Assessment standards. Here is an email for your examination:

From: Rob Mitchell <rbmitch@rutherfordcountytn.gov>
Sent: Friday, May 22, 2022 4:42:22 PM
To: Bryan Kinsey <Bryan.Kinsey@cot.tn.gov>; Ryan Duggin <Ryan.Duggin@cot.tn.gov>
Cc: Russell Key <rkey@rutherfordcountytn.gov>
Subject: Measurement Standards for Assessor's

Bryan and Ryan,
I was wondering, has the DPA has adopted any official standards regarding measuring property for assessment purposes? We want to be in compliance with any methodology your office recommends.

Thanks for your help.

Rob

Rob Mitchell
Assessor of Property
Rutherford County Tennessee
310 North Maple
2nd Floor Suite 200
Madisonboro, Tennessee 37130
615-836-7750



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Rob,
 I assume you are referring to topics like rounding to the nearest foot versus inches when measuring. **To my knowledge, we do not have a standard on measurement of buildings.** From what I've heard, rounding to the nearest foot was the result of a CAMA field limitation from years ago. I believe most assessors have continued to round to the nearest foot even if their CAMA will now allow decimals. **It would be an internal policy you would set for your office.**

Ryan Duggin, AAS, TMA
 Assistant Director
 Comptroller of the Treasury
 Division of Property Assessments
 425 Rep. John Lewis Way N. | Nashville, TN 37243
ryan.duggin@cotn.tn.gov | Direct Line 615.736.6860

This is hardly "willfully negligent"

You also heard the presenter call upon staff to respond to a basic question. **"When is new construction prorated and what is the statutory determination for doing so?"** The staff member

There are only three legal determinations in state law of when a property is sufficiently ready for proration:

- *It is occupied which (requires visual in person observation)*
- *It is "substantially complete" which requires in person inspection)*
- *Or if the improvements on the land have been transferred to a new owner(date of sale)*

TCA 67-5-603(b)(4)

(4) Any improvement or new building shall be deemed completed and to have a value for assessment purposes when the real property upon which such improvement or new building is located

A Certificate of Occupancy from a codes department, while helpful, is not legally or statutorily a determining factor. It was irresponsible and reckless to claim there are properties which are

My office follows this and has followed it for more than 20 years.

Furthermore, we returned no less than 310 proration determinations which the state used, the "CO" date as a primary indicator of proration. Even directing us to prorate during a period

Property ID	Parcel ID	Composite Land Use	Primary Neighborhood	Primary Juris	Sale Date	Issue Date	CO Proc Date	Finalized Date	Start Number
126153	159M-B-033.00-000	1000 - Res Assess	L70000 - LEA 70	ProrateMay - May Prorate 37% Off	10/19/2020	10/18/2023	10/30/2024		1512

I caution everyone to not believe "slanted truths".

Another question the presenter was unable to answer was the cost of the IMPACT CAMA system. He said it was "subsidized" by Rutherford county. It technically is, because it is paid for by the county. I submit to you, not that we are perfect, but that the Comptroller's Division of property Assessments is no less imperfect than we are. The state's system is fraught with issues and many counties wish they could

The annual cost of IMPACT is 65 cents per parcel/year. That would be \$87,750/ year. Our current cost for our CAMA system is \$65,000 per year with a 3% escalation per year. The contract I negotiated is amount

IMPACT System Costs

I. Regular Annual Assessment Maintenance and Tax Billing*

Line Item	Description	Note	Cost/Parcel
1	Assessor CAMA Maintenance - Access to a CAMA system; system upgrades; system development; system support; access to iMAARS application; data management (storage and backup); personal property schedule printing and shipping; annual assessment change notice printing	Note: Personal property schedules and annual assessment change notices are included in state system base cost.	\$0.27
2	Assessor IT Support - Allocation of state computers and printers; technical support for allocated equipment; server support and maintenance	Note: Computers, printers, and support of such are included in state system base cost.	\$0.09
3	Collecting Official Tax Billing - Tax billing calculation, data management and storage (printed materials available for a nominal additional charge)	Note: Tax billing calculations are included in state system base cost.	\$0.18

* Billed annually to the county in January for the previous calendar year; per parcel cost is applied to total parcel taxes; optional tax billing printing and mailing services are also available at minimal cost.

II. Annualized Reappraisal Processing Costs**

Line Item	Description	Note	Cost/Parcel
1	Reappraisal Charges - Reappraisal year assessment change notices; appraisal setup table maintenance; recalculations of values; batch updating of records; full county card print (upon request) in reappraisal year	Note: Reappraisal year change notices and full county card print are included in state system base cost.	\$0.24 (4-year) \$0.19 (5-year) \$0.17 (6-year)

The presenter alleged I blamed my staff and that I said I was not trained. I never said that. I said most of my field staff had worked for us less than four years and had not been through

He implied he has known me for years. He has known "of me" for years but I have spoken to him ten times or less in 13 years.

I have and will always tell the truth. I told you I could not comment on information I could not verify. I still am not able to verify the all the data from the presentation as none has been p

Rob Mitchell
615-426-7373

From: Joe Carr <joecarr@rutherfordcountynj.gov>
Sent: Sunday, October 19, 2025 2:10 PM
To: Austin Maxwell <austinmaxwell2009@gmail.com>
Cc: County Mayor <countymayor@rutherfordcountynj.gov>; Eric Hennessee <ehennessee@rutherfordcountynj.gov>; District10 <district10@rutherfordcountynj.gov>; District11 <district11@rutherfordcountynj.gov>; District1 <district1@rutherfordcountynj.gov>; District2 <district2@rutherfordcountynj.gov>; District3 <district3@rutherfordcountynj.gov>; District4 <district4@rutherfordcountynj.gov>; Lisa Duke Crowell <lcrowell@rutherfordcountynj.gov>; Heather Dawbarn <hdawbarn@rutherfordcountynj.gov>; Scott Golden <sgolden@trngop.org>; Jhones@trnagc.org <jhones@trnagc.org>
Subject: RE: Your Recruitment of Candidate Virgil Gammon

All,

I have received several inquiries requesting access to the Comptroller of the Treasurer Jason Mumpower's power point presentation from this past Thursday night's County Commission

It is important that all of you read the Comptroller's Report for yourself and make your own determinations about what we as a community should do to re-establish trust in the Rutherford

Regards

Joe Carr
Rutherford County Mayor

From: Austin Maxwell <austinmaxwell2009@gmail.com>
Sent: Thursday, February 22, 2024 12:58 PM
To: Joe Carr <joecarr@rutherfordcountynj.gov>
Cc: County Mayor <countymayor@rutherfordcountynj.gov>; Eric Hennessee <ehennessee@rutherfordcountynj.gov>; District10 <district10@rutherfordcountynj.gov>; District11 <district11@rutherfordcountynj.gov>; District1 <district1@rutherfordcountynj.gov>; District2 <district2@rutherfordcountynj.gov>; District3 <district3@rutherfordcountynj.gov>; District4 <district4@rutherfordcountynj.gov>; Lisa Duke Crowell <lcrowell@rutherfordcountynj.gov>; Heather Dawbarn <hdawbarn@rutherfordcountynj.gov>; Scott Golden <sgolden@trngop.org>; Jhones@trnagc.org <jhones@trnagc.org>
Subject: Re: Your Recruitment of Candidate Virgil Gammon

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Mayor Carr,

Thank you for your response yesterday. Unfortunately, you did not answer the question.

Your response yesterday was one of deflection while trying to plant information to influence reasoning & actions. In the military we call this "PSYOPS" or Psychological Operations. I am o

Since you have raised an issue of alleged complaints & alleged investigative authorities, please consider this email as my formal Freedom of Information Request pertaining to these alleg

Should nothing be provided within the next seven (7) days I will assume that you are being less than truthful to the voters and elected officials of Rutherford County regarding your claim.

For the record, I am reaching out to you as the GOP Chairman not as an elected official of the City of Murfreesboro. Thank you for your time. Have a good rest of the day and week.

Respectfully,

Austin K. Maxwell
Chairman
Republican Party of Rutherford County

On Wed, Feb 21, 2024 at 6:16 PM Joe Carr <joecarr@rutherfordcountynj.gov> wrote:

Councilman Maxwell,

Since becoming Rutherford County Mayor, I have received numerous complaints pertaining to Mr. Rob Mitchell in the Property Assessor's Office, especially during the last

Respectfully,

Joe Carr
Mayor Rutherford County

From: Austin Maxwell <austinmaxwell2009@gmail.com>

Sent: Wednesday, February 21, 2024 12:07 PM

To: County Mayor <countymayor@rutherfordcountyttn.gov>; Joe Carr <joecarr@rutherfordcountyttn.gov>; Eric Hennessee <ehennessee@rutherfordcountyttn.gov>

Cc: District10 <district10@rutherfordcountyttn.gov>; District11 <district11@rutherfordcountyttn.gov>; District13 <district13@rutherfordcountyttn.gov>; District12 <district12@rutherfordcountyttn.gov>; District2 <district2@rutherfordcountyttn.gov>; District3 <district3@rutherfordcountyttn.gov>; District4 <district4@rutherfordcountyttn.gov>; District5 <district5@rutherfordcountyttn.gov>;

Lisa Duke Crowell <lcrowell@rutherfordcountyttn.gov>; Heather Dawbarn <hdawbarn@rutherfordcountyttn.gov>; Scott Golden <golden@trogop.org>

Subject: Your Recruitment of Candidate Virgil Gammon

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Dear Joe:

I hope this message finds you doing well. I would like to ask you to please address to the voters and the elected officials of Rutherford County as to the following question.

Question: Why would a sitting county mayor call up the Chairman of the GOP (Austin Maxwell) in October of 2023 and seek out advice on candidates he (Joe Carr) could run for positions & actions and therefore this is political payback. I am copying the commission and elected county officials for their awareness as they would run the same.

Your recent text messages to voters espousing the words of "honesty, integrity & fairness" spurred me to ask you this question as it is only the honest & fair thing to do so.

For the record the Rutherford County Republican Party is not endorsing either candidate and is staying neutral in this election cycle for any & all offices being sought. No

I look forward to your written response/statement. Have a good day.

Respectfully,

Austin K. Maxwell
Chairman
Republican Party of Rutherford County

This message w/attachments (message) is intended solely for the use of the intended recipient(s) and may contain information that is privileged, confidential or proprietary.

Austin Maxwell

Email: austinmaxwell2009@gmail.com

Cell: (615) 969-8657

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