

# Assessor of Property

CLARIFYING THE ROLES BETWEEN COUNTY AND CITY GOVERNMENTS

## County

The Montgomery County Assessor of Property is a Tennessee constitutionally elected official who serves a four-year term of office. It is the assessor's responsibility to discover, list, classify, and value all property within the jurisdiction of Montgomery County for tax purposes.

Taxable property is divided into two classes, real property, and personal property.

Real property includes land and all buildings, structures, and improvements to the land. Personal property is machinery and equipment, fixtures, furniture, and other items that are movably used by a business.

Each year the Assessor aggregates the ownership and property data by jurisdiction into an assessment roll. This data is then sent to the County Trustee and City Finance for billing and collection.



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Montgomery County Government Website



City of Clarksville Government Website