



JASON E. MUMPOWER
Comptroller

Sent via Electronic Mail to: Darin.Harrison@cot.tn.gov

August 16, 2022

Attn: Darin Harrison
Moore County Assessor
PO Box 216
Lynchburg, TN 37352

Dear Mr. Harrison,

On August 2, 2022, I received your office's request for approval of the attached Moore County Forest Land and Agricultural Greenbelt Applications. Pursuant to Tenn. Code Ann. § 4-3-5103, the State Board of Equalization, at its meeting on October 30, 2018, delegated authority to the Executive Secretary to approve county-specific greenbelt forms that are substantially similar to the state-approved greenbelt forms.

I reviewed the attached Moore County Forest Land and Agricultural Greenbelt Applications and have found them to be substantially similar to the state-approved greenbelt forms. Therefore, the attached forms are approved for immediate usage in Moore County.

If you need to contact me, please call 615.747.5292 or email Robin.Pope@cot.tn.gov.

Sincerely,

A handwritten signature in blue ink that reads "E. R. Pope". The signature is written in a cursive style and is followed by a horizontal line.

Mr. E. Robin Pope, JD
Executive Secretary
State Board of Equalization
615.747.5292

APPLICATION FOR GREENBELT ASSESSMENT

Forest Land

The Agricultural, Forest and Open Space Land Act of 1976 (commonly referred to as the “Greenbelt Law”) permits qualifying land to be assessed for property taxes at its current use value rather than at its fair market value which might be based on a more intensive use. **YOU MAY BE LIABLE FOR ROLLBACK TAXES** later if the land, or any portion, approved for greenbelt is converted to other uses or disqualified due to a sale or otherwise. Rollback taxes are based upon the amount of taxes saved during the last three (3) years the land was classified as forest land.

“Forest Land” means land “constituting a forest unit engaged in the growing of trees under a sound program of sustained yield management that is at least fifteen (15) acres and that has tree growth in such quantity and quality and so managed as to constitute a forest.” The assessor may consult the State Forester in determining whether your land qualifies.

Applications must be filed by March 15 to be considered for the current tax year. Applications filed after March 15 will be processed for the following tax year.

ATTACH A MAP AND A COPY OF YOUR CURRENT FOREST MANAGEMENT PLAN. ALSO, ATTACH AERIAL PHOTOS, IF AVAILABLE.

STATE OF TENNESSEE COUNTY OF: _____

Control Map	Group	Parcel	Special Interest	Acres

1. Name: _____
2. Mailing Address: _____
3. Address of Property: _____
4. Total Acreage: _____
5. Description of Timber: _____
 Type: _____ Current Amount: _____
 Projected Harvest Date and Yield: _____

6. Do you own or have an ownership interest in other property in this county which has been approved for Greenbelt? If so, please identify the parcel(s) using the assessor’s descriptions(s). Attach additional pages if necessary.

Control Map	Group	Parcel	Special Interest	Acres

7. Source of Title: Deed Book: _____ Page: _____ Other: _____

I certify that I am an owner of the property described above, that the information I have supplied is true and correct to the best of my knowledge and belief, and that I am presently using said property as forest land as described in the above instructions. I have read and understand the requirements for greenbelt eligibility and agree to notify the assessor of any change in the use or ownership of the property which might affect its continued eligibility.

Dated: _____ Property Owner: _____

On this _____ day of _____, 20____, before me personally appeared the above-named property owner, to me known to be the person described in and who executed the foregoing certification and acknowledged its execution as (his) (her) free act and deed.

 Notary Public My commission expires: _____

THIS APPLICATION MUST BE ACCOMPANIED BY THE CURRENT RECORDATION FEE, OR OTHER ARRANGEMENTS MADE FOR PAYMENT OF SUCH FEE.

This instrument was prepared by: _____

ASSESSOR’S USE	
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied
Assessor of Property	Date

APPLICATION FOR GREENBELT ASSESSMENT

Agricultural Land

The Agricultural, Forest and Open Space Land Act of 1976 (commonly referred to as the "Greenbelt Law") permits qualifying land to be assessed for property taxes at its current use value rather than at its fair market value which might be based on a more intensive use. **YOU MAY BE LIABLE FOR ROLLBACK TAXES** later if the land, or any portion, approved for greenbelt is converted to other uses or disqualified due to a sale or otherwise. Rollback taxes are based upon the amount of taxes saved during the last three (3) years the land was classified as agricultural land.

For land to qualify for the agricultural land classification, it must be at least fifteen (15) acres, including woodlands and wastelands, and either:

- (1) constitute a farm unit engaged in the production or growing of agricultural products; or
- (2) have been farmed by the owner or the owner's parent or spouse for at least twenty-five (25) years and be used as the residence of the owner and not used for any purpose inconsistent with an agricultural use.

The assessor may that the property is used as agriculture land if it produces gross agriculture income averaging at least \$1500 per year over any three (3) year period. However, the assessor will also consider other available evidence indicating how the property is actually used. The assessor may ask for information concerning property income, ownership, and other information needed to determine how the property is used and how it should be valued. Applications must be filed by March 15 to be considered for the current tax year. Applications filed after March 15 will be processed for the following tax year.

STATE OF TENNESSEE COUNTY OF: _____

Control Map	Group	Parcel	Special Interest	Acres

1. **Name:** _____
2. **Mailing Address:** _____
3. **Address of Property:** _____
4. **Total Acreage:** _____
5. **Approximate acreage in crop, pasture or other active farm use:** _____
6. **Current crop(s) or other agricultural product(s) and expected yield or volume which will be sold:**

<u>Product</u>	<u>Expected Yield or Sales</u>
_____	_____
_____	_____
_____	_____

7. **Do you own or have an ownership interest in other property in this county which has been approved for greenbelt? If so, please identify the parcel(s) using the assessor's description(s). Attach additional pages if necessary.**

Control Map	Group	Parcel	Special Interest	Acres

8. **Source of Title:** Deed Book: _____ Page: _____ Other: _____

I certify that I am an owner of the property described above, that the information I have supplied is true and correct to the best of my knowledge and belief, and that I am presently using said property as agricultural land as described in the above instructions. I have read and understand the requirements for greenbelt eligibility and agree to notify the assessor of any change in the use or ownership of the property which might affect its continued eligibility.

Dated: _____ **Property Owner:** _____

On this ____ day of _____, 20____, before me personally appeared the above-named property owner, to me known to be the person described in and who executed the foregoing certification and acknowledged its execution as (his) (her) free act and deed.

Notary Public My commission expires: _____

THIS APPLICATION MUST BE ACCOMPANIED BY THE CURRENT RECORDATION FEE, OR OTHER ARRANGEMENTS MADE FOR PAYMENT OF SUCH FEE.

This instrument was prepared by: Name _____
 Address _____

ASSESSOR'S USE

Approved
 Denied

Assessor of Property

Date