

JASON E. MUMPOWER Comptroller

September 15, 2022

Honorable Lisa Odle Weakley County Assessor of Property 116 W. Main Street, Room G01 Dresden, TN 38225

Sent via electronic mail to: WeakleyAssessor@frontiernet.net

Dear Ms. Odle:

On August 26, 2022, I received a request for approval of the attached Weakley 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 Weakley County Forest Land and Agricultural Greenbelt Applications and find them to be substantially similar to the state-approved greenbelt forms. Therefore, the attached forms are approved for immediate usage in Weakley County. Please continue to use the state-approved Open Space Greenbelt Application which can be found on our website: <u>https://comptroller.tn.gov/content/dam/cot/sboe/documents/greenbelt/2022.08.GreenbeltApplication.</u> <u>OpenSpace.SBOEApproved.pdf</u>.

State law requires Forest Land Greenbelt Applications to include evidence of forest management practices. The State Board of Equalization recommends its state-approved Forest Management Plan as a base minimum. It can be found on our website: <u>https://comptroller.tn.gov/content/dam/cot/sboe/documents/greenbelt/ForestManagementPlan2018.pd</u> <u>f</u>.

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

Sincerely.

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

c: Penny Crowell (via email to <u>pennycrowell@weakleycountytn.gov</u>)

CORDELL HULL BUILDING 425 Rep. John Lewis Way N. Nashville, Tennessee 37243



Application for Greenbelt Assessment Agricultural State of Tennessee County of Weakley



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

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

- (1) Constitue a farm unit engaged in the production or growing of agricultrual 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 a residence of the owner and not used for any purspose inconsistant with an agricultural use.

The Assessor may presume that property is used as agricultural land if it produces annual agricultural income averaging at least \$1,500 or more over a 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 you about property income, ownership and other information needed to determine how the property is used and how it should be valued. Complete the remainder of the application to have you property considered for Greenbelt.

Applications must be filed by March 15 to be considered for the current tax year.

Applications filed after March 15 will be process for the following tax year. Initials:

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Description of the Property

District	Map Group	Control Map	Parcel	Special Interest	Acres in Ag Use	Total Acerage	Soruce of Title Book/Page

Please list all owners of the property below or all members of the entity applying.

Name:

Mailing Address:

Address of Property:

Current Crop(s) or other agricultural product (s) and expected yield or volume which will be sold:

Product Expected Yield or Sales

THIS APPLICATION MUST BE ACCOMPANIED BY THE RECORDING FEE.

Do you own other property in this county which has been approved for Greenbelt? YES - OR - NOIf yes, please identify the parcel(s) using the assessor's description(s). Attach additional pages if necessary.

District	Map Group	Control Map	Parcel	Special Interest	Acres in Use	Total Acerage	Source of Title

I certify that I am the 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 the continued eligibility.

Dated

Printed Name of Property Owner

Signature of 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

Assessor of Property

This instrument was Prepared by:

LISA G. ODLE Weakley County Property Assessor 116 W. Main St Room G01 Dresden, TN 38225

Assessor's Use	
Approved	
Denied	

Official Use Only



Application for Greenbelt Assessment FOREST State of Tennessee County of Weakley



The Agricultural, Forest and Open Space Land Act of 1976 ("Greenbelt Law") permits qualifing land to be assessed for property taxes at its use value rather than its fair market value which might be based on a more intensive use. YOU MAY BE LIABLE FOR " ROLLBACK" TAXES later if the land approved for Greenbelt is converted to other uses or disqualified for Greenbelt as the result of a sale or otherwise. The amount due would be the tax saved during the last three years of Greenbelt classification. Before applying, you should carefully review this application and additional information about the Greenbelt program, which should be provided by your Assessor prior to submitting the application.

For land to qualify for the forest land classification, it must be at least fifteen (15) acres and consitute a forest unit engaged in the growing of trees under a sound program of sustained yield management that has tree growth in such quantity and quality and is so managed as to constitute a forest. The Assessor may consult the State Forester in determining whether your land qualifies. Complete the remainder of the application to have you property considered for Forest land.

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

Description of the Property Special Total Soruce of Title Control Map Acres in District Grou Map Parcel Acerage Book/Page Forest Please list all owners of the property below or all members of the entity applying. Name **Mailing Address** Address of Property: AC Softwood ____ __ = ____ AC Both __ Description of Timber with amounts: Hardwood = AC (Oak, Hickory, Maple, Poplar, (Pine) Walnut, Cherry, Etc.) Projected Harvest Date/Yield: YES - OR - NO Do you own other property in this county which has been approved for Greenbelt? YES - OR - If yes, please identify the parcel(s) using the assessor's description(s). Attach additional pages if necessary. Control Map Map Special Total cres in Source of District Group Parcel Interest Forest Acerage Title MANAGEMENT OBJECTIVES *Please circle the statement that best describes your objective. Landowners Objectives for Management: Management/Harvesting History: 1. To grow or harvest timber in a enviormentally 1. To generate income from the production sound manner. of forest products. 2. To maintain the property for posterity 2. To enhance wildlife habitat. 3. To maintain and enhance the monetary, wildlife, 3. To maximize timber growth. and aesthetic value of the property. To prevent soil erosion and stream 4. 4. To generate income from the land resources by sedimentation. carrying out management objectives. 5. To produce timber for sale to supplement overall farm income. THIS APPLICATION MUST BE ACCOMPANIED BY THE CURRENT RECORDATION FEE, OR OTHER ARRANGEMENTS MADE FOR PAYMENT OF SUCH FEE. I certify that I am the owner of the property described above, that the information I have supplied to the Assessor in applying for Greenbelt 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 the eligibility of this property for Greenbelt. Dated Printed Name of Property Owner Signature of 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

Assessor of Property

This instrument was Prepared by:

Assessor's Use Approved Denied LISA G. ODLE Weakley County Property Assessor 116 W. Main St Room G01 Dresden, TN 38225 My Commission Expires

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