



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Chief of Staff*

November 9, 2018

Honorable Beverly Morton  
P.O. Box 332  
Henderson, TN 38340  
[Bmorton@chestercountyttn.org](mailto:Bmorton@chestercountyttn.org)

Dear Ms. Morton:

On November 8, 2018, I received your request for approval of the attached Chester 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 Chester 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 Chester County. Please continue to use the state-approved Open Space Greenbelt Application which can be found on our website: [https://www.comptroller.tn.gov/SBOE/pdf/Greenbelt\\_OpenSpaceApplication.pdf](https://www.comptroller.tn.gov/SBOE/pdf/Greenbelt_OpenSpaceApplication.pdf)

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: [https://www.comptroller.tn.gov/SBOE/pdf/Greenbelt\\_ForestManagementPlan.pdf](https://www.comptroller.tn.gov/SBOE/pdf/Greenbelt_ForestManagementPlan.pdf).

Please confirm that what your county is currently using is equivalent or better than the state-approved Forest Management Plan.

If you need to contact me, please call 615 401.7954 or email [Betsy.Knotts@cot.tn.gov](mailto:Betsy.Knotts@cot.tn.gov).

Very truly yours,

A handwritten signature in blue ink, appearing to read "Betsy Knotts".

Betsy Knotts, J.D.  
Executive Secretary  
State Board of Equalization

## Application for Greenbelt Assessment – Agricultural

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. 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.

Since April 14, 1992, the law requires that property must be actually used as agricultural land in order to qualify for the agricultural use classification. It must be part of a farm “engaged in the production or growing of crops, plants, animals, nursery, or floral products.” The assessor may presume that property is used as agricultural land if it earns an average annual gross agricultural income of \$1,500 or more over any three years in greenbelt. However, the assessor will also consider other available evidence indicating how the property is actually used. **You should provide the assessor with your IRS Tax Form F or 4835, receipts showing purchases, or a statement from the person/persons actually engaged in the process.** Complete the remainder of this application to have Your property considered for greenbelt.

STATE OF TENNESSEE  
COUNTY OF CHESTER

District	Map	Group	CMap	Parcel	Total Acres

Name:		Deed Book	
Mailing Address:		Page	
Property Address:			

Approximate acreage in crop, pasture or other active farm use: \_\_\_\_\_  
Current crop(s) or other agricultural product(s) and expected yield or volume which will be sold:

Product Expected Yield or Sales

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Do you own other property in this county which has been approved for greenbelt? \_\_\_\_\_

I certify that I am an 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 agricultural land as described in the above instructions. I further certify that the property will produce gross agricultural income of at least \$1,500 per year on average over any three years it is classified “greenbelt.” I understand the assessor may presume the property is not used as agricultural land if the property does not produce this minimum income, unless I prove otherwise that the property is actually being used as a farm. 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: \_\_\_\_\_

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

ASSESSOR’S USE

Approved \_\_\_\_\_  
Denied \_\_\_\_\_

\_\_\_\_\_

## Application for Greenbelt Assessment – Forest

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. 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.

“Forest Land” means land constituting a forest unit engaged in the growing of trees under a sound program of sustained yield management, or any tract of fifteen or more acres having 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. Complete the remainder of this application to have your property considered for classification as forest land.

STATE OF TENNESSEE  
COUNTY OF CHESTER

District	Map	Group	CMap	Parcel	Total Acres

Name:		Deed Book	
Mailing Address:		Page	
Property Address:			

### A current Forestry Management Plan is required to qualify for Forestry Greenbelt.

Do you own other property in this county which has been approved for greenbelt? \_\_\_\_\_

I certify that I am an 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 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: \_\_\_\_\_

\_\_\_\_\_

Assessor of Property

ASSESSOR’S USE

Approved \_\_\_\_\_

Denied \_\_\_\_\_

\_\_\_\_\_