



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Chief of Staff

November 7, 2018

Honorable David Painter
P.O. Box 57
Tazewell, TN 37879
David.Painter@cot.tn.gov

Dear Mr. Painter:

On October 31, 2018, I received your request for approval of the attached Claiborne County Agricultural and Forest Land 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 Claiborne County 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 Claiborne 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.

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.
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.

Very truly yours,

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

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

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 1 to be considered for the current tax year. Applications filed after March 1 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		#	-F						
COUNTY OF CLAIBORNE									
Description of Property									
District	Map/Group	Control Map	Parcel	Special Interest	Acres				
<table style="width: 100%; border: none;"> <tr> <td style="width: 70%; vertical-align: top;"> 1. Name: _____ 2. Mailing Address: _____ 3. Address of Property: _____ 4. Total Acreage: 0 _____ 5. Description of Timber: Forestry Plan on File: _____ Forestry Plan Pending: _____ _____ </td> <td style="width: 30%; vertical-align: top; border-left: 1px solid black;"> 7. Source of Title Deed Book _____ Page _____ Other _____ </td> </tr> <tr> <td colspan="2"> 6. Do you own other property in this county which has been approved for greenbelt? _____ </td> </tr> </table>						1. Name: _____ 2. Mailing Address: _____ 3. Address of Property: _____ 4. Total Acreage: 0 _____ 5. Description of Timber: Forestry Plan on File: _____ Forestry Plan Pending: _____ _____	7. Source of Title Deed Book _____ Page _____ Other _____	6. Do you own other property in this county which has been approved for greenbelt? _____	
1. Name: _____ 2. Mailing Address: _____ 3. Address of Property: _____ 4. Total Acreage: 0 _____ 5. Description of Timber: Forestry Plan on File: _____ Forestry Plan Pending: _____ _____	7. Source of Title Deed Book _____ Page _____ Other _____								
6. 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 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 changes in the use or ownership of the property which might affect its continued eligibility.

_____ Date _____ Property Owner

_____ I am aware that I must provide the Assessor's Office with a Forest Management Plan within Three (3) years or
(Initial Here) "ROLLBACK" TAXES may be assessed if this property is no longer eligible for Greenbelt/Forestry status.

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 and his/her free act and deed.

My commission expires: _____

_____ Notary Public

DO NOT MARK IN THIS AREA

REGISTER OF DEEDS

OFFICIAL USE ONLY

ASSESSOR'S USE

Approved: **X** _____

Denied: _____

_____ Assessor of Property

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 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 presume that property is used as agricultural land if it produces gross agricultural income averaging at least \$1,500 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 1 to be considered for the current tax year. Applications filed after March 1 will be processed for the following tax year.

STATE OF TENNESSEE		#											
COUNTY OF CLAIBORNE													
Description of Property													
District	Map/Group	Control Map	Parcel	Special Interest	Acres								
<p>1. Name: _____</p> <p>2. Mailing Address: _____</p> <p>3. Address of Property: _____</p> <p>4. Total Acreage: <u>0</u></p> <p>5. Approximate acreage in crop, pasture or other active farm use: <u>0</u></p> <p>6. Current crop(s) or other agricultural product(s) and expected yield or volume which will be sold:</p> <table style="width: 100%; border: none;"> <thead> <tr> <th style="width: 50%; text-align: center;">Product</th> <th style="width: 50%; text-align: center;">Expected Yield or Sales</th> </tr> </thead> <tbody> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> </tbody> </table> <p>7. Do you own other property in this county which has been approved for greenbelt? _____</p>						Product	Expected Yield or Sales	_____	_____	_____	_____	_____	_____
Product	Expected Yield or Sales												
_____	_____												
_____	_____												
_____	_____												
				<p>8. Source of Title</p> <p>Deed Book _____</p> <p>Page _____</p> <p>Other _____</p>									

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.

Date

Property Owner

(Initial Here) I have been informed of the "ROLLBACK" TAXES that may be assessed if this property is no longer eligible for Greenbelt status.

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 and his/her free act and deed.

My commission expires: _____

Notary Public

DO NOT MARK IN THIS AREA

REGISTER OF DEEDS

OFFICIAL USE ONLY

ASSESSOR'S USE

Approved: _____ **X**

Denied: _____

Assessor of Property