

Justin P. Wilson

Comptroller

JASON E. MUMPOWER

Chief of Staff

November 29, 2018

Honorable Beverly Robertson 1341 McArthur Street, Suite 3 Manchester, TN 37355 Beverly.Robertson@cot.tn.gov

Dear Ms. Robertson:

On November 29, 2018, I received your request for approval of the attached Coffee 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 Coffee 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 Coffee 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:

 $\underline{https://www.comptroller.tn.gov/SBOE/pdf/Greenbelt\_ForestManagementPlan.pdf}.$ 

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 <a href="mailto:Betsy.Knotts@cot.tn.gov">Betsy.Knotts@cot.tn.gov</a>.

Very truly yours,

Betsy Knotts, J.D. Executive Secretary

State Board of Equalization



## Application for Greenbelt Assessment

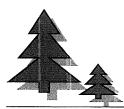




The Agricultural, Forest and Open Space Land Act of 1976 ("Greenbelt Law") permits qualifying land to be assessed for property taxes at its use value rather than its fair market value which might be based on a more intensive use. YOU MAY BE LIABLE FOR "ROLLBACK TAXES" later if the land approved for greenbelt 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 the property must be actually used as agricultural land in order to qualify for the agricultural use classification. It must be part of 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 \$1500.00 or more over any three years in greenbelt. 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 this application to have your property considered for greenbelt.

	State of Tennessee, County of COFFEE								
District	Map	Group	Control Map	Parcel	S.I.	Acres in Agriculture	Total Acreage		
Owner Na	ame:								
Mailing A	Address:	· · · · · · · · · · · · · · · · · · ·					·		
Property A	Address:				7.300		***************************************		
Source of		Deed Bool							
Current ci	rop(s) or oth	er agriculture p	roduct(s) and expected						
_		Product				Expected Yield or Sales	3		
_									
			unty which has been a			<del></del>			
If the par	cel on this a	pplication is les	s than 15 acres, provi	de parcel ID of	other qual	ifying greenbelt parcel:			
Greenbelt described year on av agricultur used as a	t is true and of in the above verage over a ral land if the farm. I have	correct to the be e instructions. I any three years e property does read and under	est of my knowledge a further certify that the it is classified "greenb not produce this mini	and belief, and the property will be belt." I understand the mum income, the for greenbelt	that I am produce ground the assembless I pro- eligibility a	ave supplied to the assessor in resently using said property as oss agricultural income of at least or may presume the property otherwise that the property and agree to notify the assessor of greenbelt.	agricultural land as east \$1500.00 per ty is not used as is actually being		
Property (	Owner				Date	e			
	day o		,20, befor xecuted the foregoing	e me personall certification, a	y appeared nd acknow	the above named property ow ledged its execution as (his) (l	ner, to me known to ner) free act and		
	Not	ary Public				My Commissi	ion Expires		
******* Approve	******ASSI		NLY************************************	THIS	DOCUMENT I	FISTER OF DEEDS USE OF PREPARED BY THE COFFEE COUNTY ST BE ACCOMPANIED BY THE CURR	NLY********* PROPERTY ASSESSOR.		
***		Assessor of Pro	pperty						



## 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 current 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. You should carefully review this application and additional information about the greenbelt program which should be provided by your assessor prior to submitting this application.

"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.

Downer Name:  Mailing Address:  Property Address:  Deed Book/Page:  Description of Timber: Hardwoods	otal Acreage							
Description of Timber: Hardwoods (Oak, Hickory, Maple, Poplar, Walnut, Cherry, Etc.)  Current Amount  Projected Harvest Date & Yield  Do you own other property in this county which has been approved for Greenbelt?    MANAGEMENT OBJECTIVES		. Acres in Forest Tota	S	Parcel	Control Map	Group	Map	District
Property Address:    Cource of Title:							ne:	)wner Nam
Description of Timber: Hardwoods (Oak, Hickory, Maple, Poplar, Walnut, Cherry, Etc.)  Current Amount  Orojected Harvest Date & Yield (Pine)  Or you own other property in this county which has been approved for Greenbelt?  If the parcel on this application is less than 15 acres, provide parcel ID of other qualifying greenbelt parcel:  MANAGEMENT OBJECTIVES  Please circle the statement that best describes your objective.  Landowners Objectives for Management:  1. To grow or harvest timber in an environmentally sound manner.  2. To maintain the property for posterity.  3. To maintain and enhance the monetary, wildlife, and aesthetic value of the property.  4. To generate income from the land resources by carrying out management objectives.  1. Lertify that I am an owner of the property described above, that the information I have supplied is true and correbest of my knowledge and belief, and that I am presently using said property as forest land as described in the abinstructions. I have read and understand the requirements for greenbelt eligibility and agree to notify the assessor change in the use or ownership of the property which might affect its continued eligibility.  Property Owner Date							dress:	Mailing Ado
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On this day of,20, before me personally appeared the above named property of me known to be the person described in and who executed the foregoing certification, and acknowledged its exect (his) (her) free act and deed.  Notary Public My Commission Exercises ASSESSOR USE ONLY************************************	bove or of any	y as forest land as described in the above bility and agree to notify the assessor oued eligibility.	aid proper enbelt elig et its conti	resently using s rements for gre hich might affe	ief, and that I am p inderstand the requ p of the property w	edge and be e read and u or ownershi	f my knowle ctions. I have e in the use o	best of instruc change
(his) (her) free act and deed.  Notary Public  ***********************************		Date				· · ·	ty Owner	Proper
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*******ASSESSOR USE ONLY******** ******REGISTER OF DEEDS USE ON	Expires	My Commission Exp			TOTAL CONTROL OF THE	ary Public	Nota	
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APPLICATION MUST BE ACCOMPANIED BY THE CURRENT I	ROPERTY ASSES	ENT PREPARED BY THE COFFEE COUNTY PROPE	THIS DOCUM					

Assessor of Property