



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Chief of Staff

November 29, 2018

Honorable Marty Haynes
6135 Heritage Park Drive
Chattanooga, TN 37416
SSivley@HamiltonTN.gov

Dear Mr. Haynes:

On November 29, 2018, I received your request for approval of the attached Hamilton County Agricultural, Forest Land, and Open Space 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 Hamilton 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 Hamilton County.

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 "Betsy Knotts".

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

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.

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

STATE OF TENNESSEE																	
COUNTY OF HAMILTON																	
Description of Property																	
District/Ward	Map/Block/Group	Control Map	Parcel	Special Interest	Acres												
1. Name: _____ 2. Mailing Address: _____ 3. Address of Property: _____			7. Source of Title: Deed Book: _____ Page: _____ Other: _____														
4. Total Acreage: _____ 5. Description of Timber: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Type</th> <th style="width: 35%;">Current Amount</th> <th style="width: 50%;">Projected Harvest Date and Yield</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>			Type	Current Amount	Projected Harvest Date and Yield												
Type	Current Amount	Projected Harvest Date and Yield															
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 change in the use or ownership of the property which might affect its continued eligibility.

Dated: _____
Property Owner

On this _____ day of _____, 2018, 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	
Approved	_____
Denied	_____

 Assessor of Property

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 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. 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. 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 HAMILTON																
Description of Property																
District/Ward	Map/Block/Group	Control Map	Parcel	Special Interest	Acres											
1. Name: _____ 2. Mailing Address: _____ 3. Address of Property: _____ 4. Total Acreage: _____ 5. Approximate acreage in crop, pasture or other farm use _____ <table style="width: 100%; border: none;"> <tr> <td style="width: 30%;">Type</td> <td style="width: 30%;">Current Amount</td> <td style="width: 40%;">Projected Harvest Date and Yield</td> </tr> </table> 6. Current crop(s) or other agricultural product(s) and expected yield or volume which will be sold: <table style="width: 100%; border: none;"> <tr> <td style="width: 40%;">Product</td> <td style="width: 60%;">Expected Yield or Sales</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> </table>			Type	Current Amount	Projected Harvest Date and Yield	Product	Expected Yield or Sales	_____	_____	_____	_____	_____	_____	7. Source of Title: Deed Book: _____ Page: _____ Other: _____ _____ _____		
Type	Current Amount	Projected Harvest Date and Yield														
Product	Expected Yield or Sales															
_____	_____															
_____	_____															
_____	_____															
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 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 _____, 2018, 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	
Approved	_____
Denied	_____

 Assessor of Property

Application for Greenbelt Assessment – Open Space Land

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 FIVE YEARS of greenbelt classification. "Open Space Land" means land (other than agricultural or forest land) in or near urban areas, in primarily open or natural condition, whose preservation would further goals specified in the Greenbelt Law. Qualifying properties must be at least three acres in size and must be designated for open space preservation by local or state planning authorities, or the state commissioner of environment must have accepted a perpetual open space easement from the owner of the property under terms specified in the law. Please complete the following and indicate whether you are applying under a planning authority designation or easement. *(Check one)*

- Planning authority designation (Attach a letter from planning authority)
 Open space easement (Attach copy of easement)

STATE OF TENNESSEE					
COUNTY OF HAMILTON					
Description of Property					
District/Ward	Map/Block/Group	Control Map	Parcel	Special Interest	Acres
1. Owner Name: _____ 2. Owner Address: _____ 3. Preparer if other than owner: _____ 4. Property Address: _____ _____ 5. Acreage and Description of Land and Land Uses, if any: _____ _____ _____ _____			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 and 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. 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 _____, 2018, 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	
Approved _____	
Denied _____	

Assessor of Property