



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Chief of Staff*

November 7, 2018

Honorable Brandon Moore  
170 Court Ave., Suite 101  
Selmer, TN 38375  
[Brandon.Moore@cot.tn.gov](mailto:Brandon.Moore@cot.tn.gov)

Dear Mr. Moore:

On October 31, 2018, I received your request for approval of the attached McNairy County Agricultural and Forest Land Greenbelt Applications and corresponding Plans. 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 McNairy County Greenbelt Applications and Plans and find them to be substantially similar to the state-approved greenbelt forms. Therefore, the attached forms are approved for immediate usage in McNairy 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).

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

# McNairy County, Tennessee

## Application for Greenbelt Assessment

### AGRICULTURE

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.

District	Map	Group	Parcel	SI	Acres

Deed Book	
Page	

Property Address: \_\_\_\_\_

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Agriculture Acreage: \_\_\_\_\_ Do you own property approved for Greenbelt in McNairy County? \_\_\_\_\_

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

Product	Expected Yield or Sales

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 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.

Property Owner \_\_\_\_\_ Date \_\_\_\_\_

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's Use\*\*\*\*\*

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

\_\_\_\_\_  
Assessor of Property

This application must be accompanied by the current recordation fee.

MCNAIRY COUNTY  
AGRICULTURE GREENBELT

Owner: \_\_\_\_\_

Map and Parcel: \_\_\_\_\_

Property Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Acreage that is actively engaged in an agricultural product: \_\_\_\_\_

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.”

**Please provide any of the following items that pertain to your property.**

Crop Production

\_\_\_\_ Receipts or invoices for seed, fertilizer, labor, etc.

\_\_\_\_ Rental agreement or receipt stating renter, length of agreement, cash or share rent, etc.

\_\_\_\_ Projected crop yield:

Crop(s) \_\_\_\_\_ Yield(s) \_\_\_\_\_

Crop(s) \_\_\_\_\_ Yield(s) \_\_\_\_\_

\_\_\_\_ Copy of IRS Schedule F

Pasture, Hay or Animals

\_\_\_\_ Receipts or invoices for seed, feed, labor, material, etc.

\_\_\_\_ Rental agreement or receipt stating renter, length of agreement, rent, etc.

\_\_\_\_ Receipt or invoice for sale or purchase of livestock.

\_\_\_\_ Copy of IRS Schedule F

# McNairy County, Tennessee

## 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.

District	Map	Group	Parcel	SI	Acres

Deed Book	
Page	

Property Address: \_\_\_\_\_

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Forest Acreage: \_\_\_\_\_ Do you own property approved for Greenbelt in McNairy County? \_\_\_\_\_

Description of Timber:

Type and Current Amount

Projected Harvest Date and Yield


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.

Property Owner \_\_\_\_\_ Date \_\_\_\_\_

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
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\*\*\*\*\*Assessor's Use\*\*\*\*\*

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

\_\_\_\_\_  
Assessor of Property

This application must be accompanied by the current recordation fee.

# MCNAIRY COUNTY GREENBELT FOREST MANAGEMENT PLAN

## DESCRIPTION OF THE TRACT

Owner: \_\_\_\_\_  
Map and Parcel: \_\_\_\_\_  
Property Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_

## MANAGEMENT OBJECTIVES FOR THE TRACT

Select all that apply and provide overall description of management objectives and goals.

- Timber Production                       Wildlife Habitat Management  
 Recreation and Aesthetics               Water and Soil Protection:  
 Other: \_\_\_\_\_

## DESCRIPTION OF THE GROWING STAND

The following standards for Stand composition have been used:  
Pine – the Stand is more than 2/3 pine trees  
Hardwood – the Stand is more than 2/3 hardwood trees  
Mixed – the Stand is comprised of a mix of trees but does not meet the standard of dominance above.

Composition of Stand:  Pine    Hardwood    Cypress    Cedar    Mixed

### Prior History of Stand:

The approximate year this Stand was established: \_\_\_\_\_

The approximate year this Stand was last thinned: \_\_\_\_\_

The approximate year this Stand was last harvested: \_\_\_\_\_ Clear \_\_\_\_ Select \_\_\_\_

### Future Production of Stand:

The anticipated year this Stand will be thinned: \_\_\_\_\_

The anticipated year this Stand will be harvested: \_\_\_\_\_

### Regeneration of Stand:

Anticipated Means of Regeneration: Seedlings \_\_\_\_\_ Seed Trees \_\_\_\_\_ Natural \_\_\_\_\_

Anticipated Species of Regeneration: Pine \_\_\_\_\_ Hardwood \_\_\_\_\_ Mixed \_\_\_\_\_

## MANAGEMENT ACTIVITIES

- Let stand as natural forest                       Clear cut timber in future  
 Control undergrowth for optimal tree growth       Select cut timber in future  
 Other: \_\_\_\_\_

Owner Signature: \_\_\_\_\_ Date: \_\_\_\_\_