

Justin P. Wilson Comptroller

JASON E. MUMPOWER

Chief of Staff

November 7, 2018

Honorable Donna Whitaker 3411 Highway 126 Suite 103 Blountville, TN 37617 Misty.Fischer@sullivancountytn.gov

Dear Ms. Whitaker:

On October 31, 2018, I received your request for approval of the attached Sullivan 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 Sullivan 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 Sullivan 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 <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

# Donna Whitaker

## **Sullivan County Office of Property Assessments**

Phone Number: 423-323-6455 Fax Number :423-279-2808



### 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 you

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 indication 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 COL	JNTY OF SULLI	VAN (2019)	
			Description	of Property		
Dist	trict	Map / Group	Control Map	Parcel	Special Interest	Acres
1. 2. 3. 4. 5. 6.	Addre Total A	ss of Property:  Acreage:  ximate acreage in cr		er active farm u (s) and expected	yield or volume which w	will be sold:
7.					ed Yield or Sales	
certify that I am ar nd correct to the b structions. I furth classified "greenb inimum income, u reenbelt eligibility	n owner o pest of my per certify pelt". I un unless I pr and agree	of the property describe with knowledge and belief, that the property will derstand the assessor ove otherwise that the	ed above, that the inf , and that I am prese produce gross agricu may presume the pro	formation I have so ntly using said pro Itural income of at operty is not used being used as a fa	upplied to the assessor in apperty as agricultural land as a least \$1,500 per year on avas agricultural land if the prome. I have read and understoof the property which might	described in the aboverage over any three operty does not produted the requirements
certify that I am ar and correct to the b nstructions. I furth s classified "greenb ninimum income, u	n owner o pest of my per certify pelt". I un unless I pr and agree	of the property describe with knowledge and belief, that the property will derstand the assessor ove otherwise that the	ed above, that the inf , and that I am prese produce gross agricu may presume the pro e property is actually r of any change in the	formation I have so ntly using said pro Itural income of at operty is not used being used as a fa e use or ownership	upplied to the assessor in apperty as agricultural land as least \$1,500 per year on avas agricultural land if the prom. I have read and underst	described in the aboverage over any three operty does not produted the requirements
ertify that I am ar ad correct to the b structions. I furth classified "greenb inimum income, u eenbelt eligibility operty for greenb Dated:	n owner of pest of my per certify pelt". I un unless I pr and agreedelt.	of the property describe with knowledge and belief that the property will derstand the assessor ove otherwise that the e to notify the assessor	ed above, that the inf , and that I am prese produce gross agricu may presume the pro e property is actually of any change in the	formation I have so ntly using said pro Itural income of at operty is not used being used as a fall the use or ownership Property Owner	upplied to the assessor in apperty as agricultural land as least \$1,500 per year on avas agricultural land if the prom. I have read and underst	described in the above rerage over any three operty does not produtand the requirements at affect the eligibility
rertify that I am are and correct to the bestructions. I furth classified "greenbeinimum income, understand the greenbeit eligibility operty for greenbeit eligibility e	n owner of opest of my or certify pelt". I un unless I pr and agree pelt.	of the property describe with knowledge and belief that the property will derstand the assessor ove otherwise that the e to notify the assessor	ed above, that the inf , and that I am prese produce gross agricu may presume the pro e property is actually of any change in the before me personally g certification, and a	formation I have so ntly using said pro Itural income of at operty is not used being used as a fall the use or ownership Property Owner	upplied to the assessor in apperty as agricultural land as least \$1,500 per year on avas agricultural land if the prome. I have read and understoof the property which might	described in the above rerage over any three operty does not produtand the requirements at affect the eligibility
certify that I am are not correct to the bestructions. I furth classified "greenbeinimum income, useenbelt eligibility roperty for greenbended:	n owner of pest of my per certify pelt". I un unless I pr and agreedelt.	of the property describe had knowledge and belief that the property will derstand the assessor ove otherwise that the eto notify the assessor executed the foregoin	ed above, that the inf , and that I am prese produce gross agricu may presume the pro e property is actually for any change in the before me personally g certification, and a	formation I have so ntly using said pro Itural income of at operty is not used being used as a fall the use or ownership Property Owner	upplied to the assessor in apperty as agricultural land as least \$1,500 per year on avas agricultural land if the prome. I have read and understoof the property which might	described in the above rerage over any three operty does not produtand the requirements at affect the eligibility
certify that I am are not correct to the bastructions. I furth classified "greenbainimum income, ureenbelt eligibility roperty for greenbated:  In this day erson described in this day erson described in the commission each of the commissio	o owner o pest of my per certify pelt". I un unless I pr and agree pelt. y of and who xpires:	f the property describe y knowledge and belief that the property will derstand the assessor ove otherwise that the e to notify the assessor executed the foregoin OMPANIED BY THE CURR RRANGEMENTS MADE FO	bed above, that the info, and that I am prese produce gross agricu may presume the prosecute property is actually of any change in the before me personally g certification, and a limit of the limit of	formation I have so ntly using said pro ltural income of at operty is not used being used as a facture or ownership.  Property Owner y appeared the abocknowledged its estate of the said	upplied to the assessor in apperty as agricultural land as least \$1,500 per year on avas agricultural land if the prome. I have read and understoof the property which might	described in the above rerage over any three operty does not produtand the requirements at affect the eligibility
certify that I am ar and correct to the bastructions. I furth classified "greenbainimum income, ureenbelt eligibility roperty for greenbated:  In this day erson described in this	o owner o pest of my per certify pelt". I un unless I pr and agree pelt. y of and who xpires:	f the property describe knowledge and belief that the property will derstand the assessor ove otherwise that the eto notify the assessor executed the foregoin	bed above, that the info, and that I am prese produce gross agricu may presume the prosecute property is actually of any change in the before me personally g certification, and a limit of the limit of	formation I have so ntly using said pro ltural income of at operty is not used being used as a facture or ownership.  Property Owner y appeared the abocknowledged its estate of the said	upplied to the assessor in apperty as agricultural land as a least \$1,500 per year on avas agricultural land if the prome. I have read and understoof the property which might over named property owner, execution as (his) (her) free a land as (his) (her) (his) (her) (his) (her) (his) (his	described in the above rerage over any three operty does not produtand the requirements at affect the eligibility
certify that I am ar and correct to the bastructions. I furth a classified "greenbainimum income, ureenbelt eligibility roperty for greenbated:  In this day erson described in this	o owner o pest of my per certify pelt". I un unless I pr and agree pelt. y of and who xpires:	f the property describe y knowledge and belief that the property will derstand the assessor ove otherwise that the e to notify the assessor executed the foregoin OMPANIED BY THE CURR RRANGEMENTS MADE FO	bed above, that the info, and that I am prese produce gross agricu may presume the prosecute property is actually of any change in the before me personally g certification, and a limit of the limit of	formation I have so notly using said pro litural income of at operty is not used being used as a facture or ownership.  Property Owner y appeared the abocknowledged its expected by the second of the	upplied to the assessor in apperty as agricultural land as a least \$1,500 per year on avas agricultural land if the prome. I have read and understoof the property which might over named property owner, execution as (his) (her) free a land as (his) (her) (his) (her) (his) (her) (his) (his	described in the above rerage over any three operty does not produtand the requirements at affect the eligibility

it

## Donna Whitaker

## Sullivan County Office of Property Assessments

Phone Number: 423-323-6455 Fax Number: 423-279-2808



#### **Application for Greenbelt Assessment-Forestry**

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 you 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 manages 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 OR AERIAL PHOTOS AND A COPY OF YOUR CURRENT FOREST MANAGEMENT PLAN.

			Description of	Property				
District	/Ward	Map / Group	Control Map	Parcel	Special Interest	Acres		
					000			
1.	Name:			7. Sou	rce of Title:			
2.	2. Mailing Address:			Deed Book:				
3.	Address	of Property:			Page: Other:			
	71441 033 1				——————————————————————————————————————			
4.	Total Acr	eage:						
5.	Description	on of Land and Uses:						
_								
_								
_								
6.	Do you o	um other managet. In	this sounds subjet to		d fan anna a balk3			
0.	Do you o	wn other property in	this county which ha	s been approve	a for greenbeit?			
_								
belief, a	nd that I a	am presently using said	property as forest lan	d as described in	e supplied is true and correct t the above instructions. I hav	e read and understar		
pelief, a rements nued eli	and that I a s for green	am presently using said	property as forest lan	d as described in	e supplied is true and correct t the above instructions. I hav he use or ownership of the pro	e read and understar		
belief, a	and that I a s for green	am presently using said	property as forest lan	d as described in	the above instructions. I have the use or ownership of the pro	e read and understar		
pelief, a rements nued eli	ind that I as for green gibility.  day overson desco	of, cribed in and who exec	property as forest lan to notify the assessor of the description of the description of the description of the description of the foregoing of the description of the foregoing of the description of the de	d as described in to any change in to any change in to a property Owne ersonally appea	the above instructions. I have the use or ownership of the pro	e read and understar perty which might aff		
belief, a frements nued eli	ind that I as for green gibility.  day overson desco	am presently using said belt eligibility and agree	property as forest lan to notify the assessor of the description of the description of the description of the description of the foregoing of the description of the	d as described in to any change in to any change in to any change in the property Owne ersonally appea ertification, and	the above instructions. I have the use or ownership of the proof.  r	e read and understar perty which might aff		
ced: his e the pe deed.  Commis	day of erson description expir	of, cribed in and who exected:  SE ACCOMPANIED BY THE CO	property as forest lan to notify the assessor of the description of the description of the description of the description of the foregoing control	d as described in to any change in to any change in to a property Owne ersonally appea	red the above instructions. I have the use or ownership of the property of the above named property acknowledged its execution	e read and understar perty which might aff		
his e the pedeed.  Commis	day	of, cribed in and who exected:  E ACCOMPANIED BY THE COMPER ARRANGEMENTS MADI	property as forest lan to notify the assessor of the control of th	d as described in to any change in to any change in to any change in the property Owne ersonally appea ertification, and	the above instructions. I have the use or ownership of the proof.  r	e read and understar perty which might aff		
belief, a irements inued eli ted:  hise the pedeed.  Commis	day	of, cribed in and who exected:  SE ACCOMPANIED BY THE CO	property as forest lan to notify the assessor of the control of th	d as described in to any change in to any change in to any change in the Property Ownersonally appeaertification, and Notary Public	red the above named properacknowledged its execution	e read and understar perty which might aff		
his e the peddeed.  Commis	day	of, cribed in and who exected:  E ACCOMPANIED BY THE COMPER ARRANGEMENTS MADI	property as forest lan to notify the assessor of the control of th	d as described in to any change in to any change in to any change in the Property Ownersonally appeaertification, and Notary Public	red the above named properacknowledged its execution  ASSESSOR'S USE	e read and understar perty which might aff		
nued eli nued eli nued eli ned: his e the pe deed. Commis	day	of, cribed in and who exected:  E ACCOMPANIED BY THE COMPER ARRANGEMENTS MADI	property as forest lan to notify the assessor of the control of th	Property Owne ersonally appea ertification, and	red the above named properacknowledged its execution  ASSESSOR'S USE	e read and understar operty which might aff		
ed: ethe pedeed.  Commis	day	of, cribed in and who exected:  E ACCOMPANIED BY THE COMPER ARRANGEMENTS MADI	property as forest lan to notify the assessor of the control of th	Property Owne ersonally appea ertification, and	red the above named properacknowledged its execution  ASSESSOR'S USE	e read and understar operty which might aff		