



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Chief of Staff*

November 7, 2018

Honorable Dustin White  
100 Court Circle Box 5  
Waynesboro, TN 38485  
[Dustin.White@cot.tn.gov](mailto:Dustin.White@cot.tn.gov)

Dear Mr. White:

On November 1, 2018, I received your request for approval of the attached Wayne County Forest Land and Agricultural 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 Wayne County Forest Land and Agricultural 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 Wayne 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)

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](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](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



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.

State of Tennessee, County of Wayne

District Map/Block/Group Control Map Parcel S.I. Acres in Forest Total Acreage

Owner Name

Mailing Address

Property Address

Source of Title: Deed Book/Page: Other:

Description of Timber: Hardwoods (Oak, Hickory, Maple, Poplar, Walnut, Cherry, Etc.) Softwoods (Pine) Both

Current Amount

Projected Harvest Date & Yield

Do you own other property in this county which has been approved for Greenbelt? NO Yes

MANAGEMENT OBJECTIVES

\*Please circle the statement that best describes your objective.

Landowners Objectives for Management:

Management/Harvesting History:

- 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. To generate income from the production of forest products.
2. To enhance wildlife habitat.
3. To maximize timber growth.
4. To prevent soil erosion and stream sedimentation.
5. To produce timber for sale to supplement overall farm income.

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

\*\*\*\*\*ASSESSOR'S USE\*\*\*\*\*

\*\*\*\*\*REGISTER OF DEEDS USE ONLY\*\*\*\*\*

Approved Denied

THIS APPLICATION MUST BE ACCOMPANIED BY THE CURRENT RECORDATION FEE.

Assessor of Property



*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.

**State of Tennessee, County of Wayne**

District	Map/Block/Group	Control Map	Parcel	S.I.	Acres in Agriculture	Total Acreage
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Owner Name \_\_\_\_\_

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

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

Source of Title:            Deed Book/Page: \_\_\_\_\_

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

Product	Expected Yield or Sales
_____	_____
_____	_____
_____	_____

Do you own other property in this county which has been approved for Greenbelt?    \_\_\_\_\_ NO    \_\_\_\_\_ Yes

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 \$1500.00 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.

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  
\*\*\*\*\*ASSESSOR'S USE\*\*\*\*\*  
Approved \_\_\_\_\_ Denied \_\_\_\_\_

My Commission Expires  
\*\*\*\*\*REGISTER OF DEEDS USE ONLY\*\*\*\*\*  
THIS APPLICATION MUST BE ACCOMPANIED BY THE CURRENT RECORDATION FEE.

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