

JUSTIN P. WILSON Comptroller JASON E. MUMPOWER Deputy Comptroller

January 9, 2020

Honorable David Tuck 116 W. Main Street Room G01 Dresden, TN 38225 pennycrowell@weakleycountytn.gov

Dear Mr. Tuck:

On January 3, 2020, I received your request for approval of the attached Weakley County Agricultural and Forest 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 Weakley 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 Weakley 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 stateapproved Forest Management Plan.

If you need to contact me, please call 615 401.7954 or email <u>Betsy.Knotts@cot.tn.gov.</u>

Very truly yours,

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

CORDELL HULL BUILDING 425 Fifth Avenue North Nashville, Tennessee 37243

## **Application for Greenbelt Assessment -- Forest**

The Agricultural, Forest and Open Space Land Act of 1976 ("Greenbelt Law") permits qualifing 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 prior to submitting the 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 the application to have you property considered for Forest land.

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

	Map/Block/Group	Control	Property Parcel	Special	Acres
		Map		Interest	
Name: Mailing Address:	:				
Address of Prope	erty:		т	otal Acreage:	
Source of Title:	Deed Book:	Page:			
Description of T	imber:				
Туре	<b>Current Amount</b>	Pr	ojected Harv	est Date and Y	ïeld
	PLAN 1	O BE KEPT O	N FILE		
)o you own othe	er property in this co	unty which ha	as been appro	oved for Green	belt?
Dated:		P	roperty Owner		
named property ow	ay of ner, to me known to be t cknowledged its execution	he person descr	bed in and who	executed the fo	
		No	tary Public		
`his instrument wa	s Prepared by:	M	y Commission 1	Expires:	
'his instrument wa Official Use Only	as Prepared by:	M;		Expires:	
This instrument wa	as Prepared by:	M	Assessor David Weak 116 W		y Assessor

Approved Denied

## **Application for Greenbelt Assessment – Agricultural**

The Agricultural, Forest and Open Space Land Act of 1976 ("Greenbelt Law") permits qualifing 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 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 the application to have you property considered for Greenbelt.

## State of Tennessee County of Weakley

Description of the Property

	Map/Block/Group	Control Map	Parcel	Special Interes	t Acres		
Name:							
Mailing Address:							
Address of Property:			Source of Title:	Deed Book:	Page:		
Approximate acreage	in crop, pasture or other	active farm use:					
Current Crop(s) or oth	er agricultural 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?						
		THIS	APPLICATION MUST BE	ACCOMPANIED BY THE	E CURRENT RECORDATION		
		FEE,	OR OTHER ARRANGEM	ENTS MADE FOR PAYM	IENT OF SUCH FEE.		
correct to the best of my urther certify that the p Greenbelt". I understar unless I prove otherwise agree to notify the Asse	y knowledge and belief, and roperty will produce gross a id the Assessor may presu	d that I am presently usin agricultrual income of at me the property is not us ly being used as a farm. use or ownership of the p	g said property as agri east \$1,500 per year or ed as agricultural land I have read and under roperty which might aff	cultural land as describ n average over any thre if the property does not stand the requirements	t produce this minimum incom s for Greenbelt eligibility and		
On this day	of			eared the above name	d property owner to me know		
	of bed in and who executed th	, 20, be the foregoing certification,	ore me personally appr and acknowledged its				
		, 20, be	ore me personally appr and acknowledged its				
	bed in and who executed th	, 20, be the foregoing certification,	ore me personally appr and acknowledged its		) free act and deed.		
o be the person descrit This instrument wa	bed in and who executed th	, 20, be the foregoing certification,	ore me personally appr and acknowledged its	execution as (his) (her)	) free act and deed.		
o be the person descrit	bed in and who executed th	, 20, be the foregoing certification,	ore me personally appr and acknowledged its c My Commission David A. Tuck Weakley County Pro	execution as (his) (her) Expires: Assessor of Proper perty Assessor	) free act and deed.		
o be the person descrit Fhis instrument wa	bed in and who executed th	, 20, be the foregoing certification,	iore me personally appointed and acknowledged its control of the second	execution as (his) (her) Expires: Assessor of Proper perty Assessor m G01	) free act and deed.		
to be the person descrit This instrument wa	bed in and who executed th	, 20, be the foregoing certification,	ore me personally appr and acknowledged its C My Commission David A. Tuck Weakley County Pro 116 W. Main St Roo	execution as (his) (her) Expires: Assessor of Proper perty Assessor m G01	  ty		