



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Chief of Staff*

November 29, 2018

Honorable Brad Coleman  
1320 W. Main Suite 300  
Franklin, TN 37064  
[Brad.Coleman@williamsoncounty-tn.gov](mailto:Brad.Coleman@williamsoncounty-tn.gov)

Dear Mr. Coleman:

On November 29, 2018, I received your revised request for approval of the attached Williamson 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 Williamson 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 Williamson 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](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 "B. Knotts".

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

APPLICATION FOR GREENBELT ASSESSMENT

Forest Land

The Agricultural, Forest and Open Space Land Act of 1976 (commonly referred to as the “Greenbelt Law”) permits qualifying land to be assessed for property taxes at its current use value rather than at its fair market value which might be based on a more intensive use. YOU MAY BE LIABLE FOR ROLLBACK TAXES later if the land, or any portion, approved for greenbelt is converted to other uses or disqualified due to a sale or otherwise. Rollback taxes are based upon the amount of taxes saved during the last three (3) years the land was classified as forest land.

“Forest Land” means land “constituting a forest unit engaged in the growing of trees under a sound program of sustained yield management that is at least fifteen (15) acres and that has 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.

Applications must be filed by March 1 to be considered for the current tax year. Applications filed after March 1 will be processed for the following tax year.

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

STATE OF TENNESSEE COUNTY OF: \_\_\_\_\_

DESCRIPTION OF PROPERTY:

District/Ward	Control Map	Group	Parcel	Special Interest	Acres

1. Name: \_\_\_\_\_

2. Mailing Address: \_\_\_\_\_

3. Address of Property: \_\_\_\_\_

4. Total Acreage: \_\_\_\_\_

5. Description of Timber: \_\_\_\_\_

Type: \_\_\_\_\_ Current Amount: \_\_\_\_\_

Projected Harvest Date and Yield: \_\_\_\_\_

6. Do you own or have an ownership interest in other property in this county which has been approved for greenbelt? If so, please identify the parcel(s) using the assessor’s description(s). Attach additional pages if necessary.

District/Ward	Control Map	Group	Parcel	Special Interest	Acres

7. Source of Title: Deed Book: \_\_\_\_\_ Page: \_\_\_\_\_ Other: \_\_\_\_\_

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 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 its continued eligibility.

Dated: \_\_\_\_\_ Property Owner: \_\_\_\_\_

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: \_\_\_\_\_

THIS APPLICATION MUST BE ACCOMPANIED BY THE CURRENT RECORDATION FEE, OR OTHER ARRANGEMENTS MADE FOR PAYMENT OF SUCH FEE.

This instrument was prepared by:  
Name: \_\_\_\_\_  
Address \_\_\_\_\_  
\_\_\_\_\_

ASSESSOR’S USE  
Approved \_\_\_\_\_ Denied \_\_\_\_\_  
\_\_\_\_\_  
Assessor of Property Date

APPLICATION FOR GREENBELT ASSESSMENT

Agricultural Land

The Agricultural, Forest and Open Space Land Act of 1976 (commonly referred to as the “Greenbelt Law”) permits qualifying land to be assessed for property taxes at its current use value rather than at its fair market value which might be based on a more intensive use. YOU MAY BE LIABLE FOR ROLLBACK TAXES later if the land, or any portion, approved for greenbelt is converted to other uses or disqualified due to a sale or otherwise. Rollback taxes are based upon the amount of taxes saved during the last three (3) years the land was classified as agricultural land.

For land to qualify for the agricultural land classification, it must be at least fifteen (15) acres, including woodlands and wastelands, and either:

- (1) constitute a farm unit engaged in the production or growing of agricultural products; or
- (2) have been farmed by the owner or the owner’s parent or spouse for at least twenty-five (25) years and be used as the residence of the owner and not used for any purpose inconsistent with an agricultural use.

The assessor may presume that property is used as agricultural land if it produces gross agricultural income averaging at least \$1,500 per year over any three (3) year period. However, the assessor will also consider other available evidence indicating how the property is actually used. The assessor may ask for information concerning property income, ownership, and other information needed to determine how the property is used and how it should be valued.

Applications must be filed by March 1 to be considered for the current tax year. Applications filed after March 1 will be processed for the following tax year.

STATE OF TENNESSEE COUNTY OF: \_\_\_\_\_

DESCRIPTION OF PROPERTY:

District/Ward	Control Map	Group	Parcel	Special Interest	Acres

1. Name: \_\_\_\_\_

2. Mailing Address: \_\_\_\_\_

3. Address of Property: \_\_\_\_\_

4. Total Acreage: \_\_\_\_\_

5. Approximate acreage in crop, pasture or other active farm use: \_\_\_\_\_

Product	Expected Yield or Sales
_____	_____
_____	_____
_____	_____

7. Do you own or have an ownership interest in other property in this county which has been approved for greenbelt? If so, please identify the parcel(s) using the assessor’s description(s). Attach additional pages if necessary.

District/Ward	Control Map	Group	Parcel	Special Interest	Acres

8. Source of Title: Deed Book: \_\_\_\_\_ Page: \_\_\_\_\_ Other: \_\_\_\_\_

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 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 its continued eligibility.

Dated: \_\_\_\_\_ Property Owner: \_\_\_\_\_

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:

THIS APPLICATION MUST BE ACCOMPANIED BY THE CURRENT RECORDATION FEE, OR OTHER ARRANGEMENTS MADE FOR PAYMENT OF SUCH FEE.

This instrument was prepared by:

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

Address \_\_\_\_\_

\_\_\_\_\_

ASSESSOR’S USE

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

\_\_\_\_\_

Assessor of PropertyDate

# APPLICATION FOR GREENBELT ASSESSMENT

## Open Space Land & Open Space Easements

The Agricultural, Forest and Open Space Land Act of 1976 (commonly referred to as the “Greenbelt Law”) permits qualifying land to be assessed for property taxes at its current use value rather than at its fair market value which might be based on a more intensive use. YOU MAY BE LIABLE FOR ROLLBACK TAXES later if the land, or any portion, approved for greenbelt is converted to other uses or disqualified due to a sale or otherwise. The rollback period is five (5) years for open space land and ten (10) years for land under an open space easement.

“Open Space Land” is land of three (3) acres or more (other than agricultural or forest land) in an open or natural condition, whose preservation would further goals specified in the Greenbelt Law. Qualifying properties must be designated for open space preservation by local or state planning authorities, or the state commissioner of environment and conservation must have accepted a perpetual open easement from the owner of the property under terms specified in the law. Open space easements executed for the benefit of a local government or a qualified conservation organization can also qualify under the greenbelt law.

Applications must be filed by March 1 to be considered for the current tax year. Applications filed after March 1 will be processed for the following tax year.

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: \_\_\_\_\_

DESCRIPTION OF PROPERTY:

District/Ward	Control Map	Group	Parcel	Special Interest	Acres

1. Name: \_\_\_\_\_

2. Mailing Address: \_\_\_\_\_

3. Preparer if other than Owner: \_\_\_\_\_

4. Address of Property: \_\_\_\_\_

5. Total acreage and description of land and land uses, if any: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

6. Do you own or have an ownership interest in other property in this county which has been approved for greenbelt? If so, please identify the parcel(s) using the assessor’s description(s). Attach additional pages if necessary.

District/Ward	Control Map	Group	Parcel	Special Interest	Acres

7. Source of Title: Deed Book: \_\_\_\_\_ Page: \_\_\_\_\_ Other: \_\_\_\_\_

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 open space 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 \_\_\_\_\_, 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:

THIS APPLICATION MUST BE ACCOMPANIED BY THE CURRENT RECORDATION FEE, OR OTHER ARRANGEMENTS MADE FOR PAYMENT OF SUCH FEE.

This instrument was prepared by:

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

Address \_\_\_\_\_

\_\_\_\_\_

ASSESSOR’S USE

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

\_\_\_\_\_

Assessor of Property Date