



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Chief of Staff

November 29, 2018

Honorable Joy Hooper
P.O. Box 336
Erin, TN 37061
Joy.Hooper@cot.tn.gov

Dear Ms. Hooper:

On November 28, 2018, I received your request for approval of the attached Houston 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 Houston 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 Houston 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 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 - 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 your assessor.

Since April 14, 1992, the law requires that property must be actually used as agricultural land in order to qualify for agricultural use classification. It must be part of a farm "engaged in the production of 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 this application to have your property considered for greenbelt.

STATE OF TENNESSEE			COUNTY OF HOUSTON										
Description of Property													
District/Ward	Map/Block/Group	Control Map	Parcel	Special Interest	Acres								
<p>1. Name: _____</p> <p>2. Mailing Address: _____ _____</p> <p>3. Address of Property: _____ _____</p> <p>4. Total Acreage: _____</p> <p>5. Approximate acreage in crop, pasture or other active farm use: _____</p> <p>6. Current crops(s) or other agricultural product(s) and expected yield or volume which will be sold:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; text-align: center;">Product</td> <td style="width: 50%; text-align: center;">Expected Yield or Sales</td> </tr> <tr> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </table> <p>7. Do you own other property in this county which has been approved for greenbelt? YES NO</p> <p>8. Source of Title: Deed Book: _____ Page: _____ Other: _____</p>						Product	Expected Yield or Sales	_____	_____	_____	_____	_____	_____
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 further certify that the property will produce gross agricultural income of at least \$1,500 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.

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.

My commission expires: _____

Notary Public

<p>**ASSESSOR'S USE ONLY</p> <p>Approved _____</p> <p>Denied _____</p> <p>THIS INSTRUMENT WAS PREPARED BY:</p> <p>_____</p> <p>Assessor of Property</p>	<p>**REGISTER OF DEEDS USE ONLY</p> <p>THIS APPLICATION MUST BE ACCOMPANIED BY THE CURRENT RECORDATION FEE.</p>
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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 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 HOUSTON

Table with 7 columns: District, Map/Block/Group, Control Map, Parcel, S.I., Acres in Forest, Total Acreage.

Owner First Name M.I. Last

Mailing Address City State Zip

Property Address City State Zip

Form with sections: Source of Title, Deed Book, Page, Other; Description of Timber (Hardwoods, Softwoods, 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:

- 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.

Management/Harvesting History:

- 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.

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.

My commission expires: _____

Notary Public

**ASSESSOR'S USE ONLY Approved _____

THIS INSTRUMENT WAS Denied _____ PREPARED BY:

Assessor of Property

**REGISTER OF DEEDS USE ONLY

THIS APPLICATION MUST BE ACCOMPANIED BY THE CURRENT RECORDATION FEE.