

Jason E. Mumpower Comptroller

Sent via Electronic Mail to: rmitchell@rutherfordcountytn.gov

February 9, 2022

Attn: Rob Mitchell Rutherford County Assessor 319 N Maple St. Suite 200 Murfreesboro, TN 37130

Dear Mr. Mitchell:

On February 7, 2022, I received your request for approval of the attached Rutherford 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 Rutherford County Forest Land and Agricultural Greenbelt Applications and have found them to be substantially similar to the state-approved greenbelt forms. Therefore, the attached forms are approved for immediate usage in Rutherford County.

If you need to contact me, please call 615.747.5292 or email Robin.Pope@cot.tn.gov.

Sincerely,

Mr. E. Robin Pope, JD Executive Secretary State Board of Equalization

615.747.5292

## 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 15 to be considered for the current tax year. Applications filed after March 15 will be processed for the following tax year.

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## 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 15 to be considered for the current tax year. Applications filed after March 15 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.

ST	TATE OF TENNESSEE COUNTY	101.	HERFORD		
	Control Map Gr	oup	Parcel	Special Interest	Acres
1	Name:				
	Mailing Address:				
	Address of Property:				
	Total Acreage:				
	Description of Timber:				
	Type:				:
	Projected Harvest Date and				
0.	Do you own or have an ownersh greenbelt? If so, please identify necessary.				
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