



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Chief of Staff

November 7, 2018

Honorable Steve Glass
P.O. Box 488
Decaturville, TN 38329
Garry.Glass@cot.tn.gov

Dear Mr. Glass:

On November 1, 2018, I received your request for approval of the attached Decatur County Forest Land Greenbelt Application. 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 Decatur County Forest Land Greenbelt Application and find it to be substantially similar to the state-approved greenbelt form. Therefore, the attached form is approved for immediate usage in Decatur County. Please continue to use the state-approved Open Space and Agricultural Greenbelt Applications 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_AgricultureApplication.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.

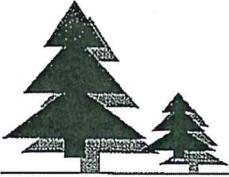
Please confirm that what your county is currently using is equivalent or better than the state-approved Forest Management Plan.

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

Very truly yours,

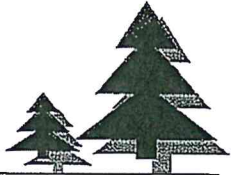
A handwritten signature in blue ink, appearing to read "Betsy Knotts".

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



Application for Greenbelt Assessment

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 Decatur

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:

- 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.

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*****

Approved Denied

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

THIS APPLICATION MUST BE ACCOMPANIED BY THE CURRENT RECORDATION FEE.

Assessor of Property