



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Chief of Staff

November 7, 2018

Honorable Donna Whitaker
3411 Highway 126 Suite 103
Blountville, TN 37617
Misty.Fischer@sullivancountyttn.gov

Dear Ms. Whitaker:

On October 31, 2018, I received your request for approval of the attached Sullivan 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 Sullivan 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 Sullivan 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 you 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 indication 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 SULLIVAN (2019)															
Description of Property															
District	Map / Group	Control Map	Parcel	Special Interest	Acres										
<p>1. Name: _____ 8. Source of Title: _____</p> <p>2. Mailing Address: _____ Deed Book: _____</p> <p>Page: _____</p> <p>3. Address of Property: _____ Other: _____</p> <p>4. Total Acreage: _____</p> <p>5. Approximate acreage in crop, pasture or other active farm use: _____</p> <p>6. Current crop(s) or other agricultural product(s) and expected yield or volume which will be sold:</p> <table border="1"> <thead> <tr> <th>Product</th> <th>Expected Yield or Sales</th> </tr> </thead> <tbody> <tr><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td></tr> </tbody> </table> <p>7. Do you own other property in the county which has been approved for greenbelt? _____</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

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

ASSESSOR'S USE	
Approved	_____
Denied	_____

RVSD. 04/02
CT-0068
Assessor of Property



Application for Greenbelt Assessment-Forestry

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 you 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 manages 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.

ATTACH A MAP OR AERIAL PHOTOS AND A COPY OF YOUR CURRENT FOREST MANAGEMENT PLAN.

STATE OF TENNESSEE COUNTY OF SULLIVAN					
Description of Property					
District/Ward	Map / Group	Control Map	Parcel	Special Interest	Acres
				000	
<p>1. Name: _____</p> <p>2. Mailing Address: _____</p> <p>3. Address of Property: _____</p> <p>4. Total Acreage: _____</p> <p>5. Description of Land and Uses: _____</p> <p>6. Do you own other property in this county which has been approved for greenbelt? _____</p> <p>7. Source of Title: _____</p> <p>Deed Book: _____</p> <p>Page: _____</p> <p>Other: _____</p>					

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

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

ASSESSOR'S USE	
Approved	_____
Denied	_____

CT-0089
Rev. 12/92
Assessor of Property