



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Chief of Staff

November 7, 2018

Honorable Darlene Hastings Hale
P.O. Box 103
Spencer, TN 38585
Darlene.Hale@cot.tn.gov

Dear Ms. Hale:

On November 2, 2018, I received your request for approval of the attached Van Buren 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 Van Buren County Forest Land and Agricultural 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 Van Buren 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", is written over a horizontal line.

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

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 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 parents 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 VAN BUREN				Greenbelt # <input style="width: 80px;" type="text"/>		
District/Ward	Map	Group	Cont. Map	Parcel	Spec. Int.	Acres
1.) Name:	<input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/>			8.) Source of Title:		
2.) Mailing Address:				Deed Book: <input style="width: 80px;" type="text"/>		
3.) Property Address:				Page: <input style="width: 80px;" type="text"/>		
4.) Total Acreage:						
5.) Approximate acreage in crop, pasture or other active farm use:				<input style="width: 80px;" type="text"/>		
6.) Current crop(s) or other agricultural product(s) and expected yield or or volume which will be sold:						
Product				Expected Yield or Sales		
<input style="width: 100%; height: 20px;" type="text"/>				<input style="width: 100%; height: 20px;" type="text"/>		
<input style="width: 100%; height: 20px;" type="text"/>				<input style="width: 100%; height: 20px;" type="text"/>		
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	Map	Group	Cont. Map	Parcel	Spec. Int.	Acres

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 _____ 201__, 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:

Name: _____
Address: _____

Form approved by the Tennessee State Board of Equalization: 10/2018

ASSESSOR'S USE
Approved: _____
Denied: _____

Assessor of Property
Date: _____

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 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 substained 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					Greenbelt # <input style="width: 100px;" type="text"/>	
COUNTY OF VAN BUREN						
District/Ward	Map	Group	Cont. Map	Parcel	Spec. Int.	Acres
1.) Name:			8.) Source of Title:			
2.) Mailing Address:			Deed Book: <input style="width: 100px;" type="text"/>			
3.) Property Address:			Page: <input style="width: 100px;" type="text"/>			
4.) Total Acreage:						
5.) Description of Timber:			<input style="width: 100px;" type="text"/>			
Type of Timber	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	Map	Group	Cont. Map	Parcel	Spec. Int.	Acres

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 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 the eligibility of this property for greenbelt.

Dated: _____ Property Owner: _____

On this ____ day of _____ 201__ , 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
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ASSESSOR'S USE
Approved: _____
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Assessor of Property
Date: _____