

## TENNESSEE CODE ANNOTATED

### 67-5-1002. LEGISLATIVE FINDINGS.

The general assembly finds that:

- 1) The existence of much agricultural, forest and open space land threatened by pressure from urbanization, scattered residential and commercial development, and the system of property taxation. This pressure is the result of urban sprawl around urban and metropolitan areas which also brings about land use conflicts, creates high costs for public services, contributes to increased energy usage, and stimulates land speculation.
- 2) The preservation of open space in or near urban areas contributes to:
  - a) The use, enjoyment and economic value of surrounding residential, commercial, industrial, or public use lands.
  - b) The conservation of natural resources, water, air, and wildlife.
  - c) The planning and preservation of land in an open condition for the general welfare.
  - d) A relief from the monotony of continued urban sprawl, and
  - e) An opportunity for the study and enjoyment of natural areas by urban and suburban residents who might not otherwise have access to such amenities.

### 67-5-1004. DEFINITIONS

- 1) (A) "Agricultural Land" means land which meets the minimum size requirements specified hereafter and which either:
  - (i) Constitutes a farm unit engaged in the production or growing of agricultural products, or
  - (ii) Has been farmed by the owner or the owner's parent or spouse for at least 25 years and is used as the residence of the owner and not used for any purpose inconsistent with an agricultural use(B) To be eligible as agricultural land, property must meet minimum size requirements as follows- it must consist either of a single tract of at least 15 acres, including woodlands and wastelands, or two (2) noncontiguous tracts, including woodlands and wasteland, one (1) of which is at least 15 acres and the other being at least ten (10) acres and together constituting a farm unit.
- 4) "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 15 or more acres having tree growth in such quantity and quality and so managed as to constitute a forest:
- 8) "Open Space Land" means any area of land other than agricultural and forest land, of not less than three (3) acres, characterized principally by open or natural condition, and whose preservation would tend to provide the public with one (1) or more of the benefits enumerated in §67-5-1002, and which is not currently in agricultural land or forest land use. "Open Space Land" includes Greenbelt lands or lands primarily devoted to recreational use.

## FOR MORE INFORMATION

-About the Greenbelt Program, your property appraisal or assessment, contact:

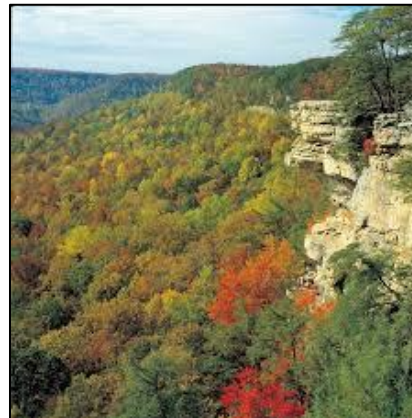
Cumberland County  
Assessor of Property  
2 South Main Street, Suite 101  
Crossville, TN 38555  
931.484.7545

-About your county property taxes, contact:

Cumberland County Trustee  
2 South Main Street, Suite 111  
Crossville, TN 38555  
931.484.5730

-About forestry plans, contact:

State of Tennessee  
Department of Agriculture  
Forestry Division  
2670 Hwy. 127 South  
Crossville, TN 38555  
931.484.4227



# THE GREENBELT PROGRAM

TENNESSEE'S  
AGRICULTURAL,  
FOREST AND OPEN SPACE  
LAND ACT OF 1976

CUMBERLAND COUNTY  
ASSESSOR OF PROPERTY



## FREQUENTLY ASKED QUESTIONS

### Q: What is The Agricultural, Forest and Open Space Act of 1976?

A: More commonly referred to as the “Greenbelt Law,” it is tax law enacted by the state legislature to encourage the retention of green spaces around urban areas and to prevent the loss of family farms due to property taxes based on development speculation values, rather than current use.

### Q: What types of properties are eligible for enrollment in the Greenbelt program?

A: There are three (3) types of land which may qualify for Greenbelt classification:

1. **AGRICULTURAL LAND:** A tract of at least 15 acres that is currently engaged in farming (i.e., the production or growing of crops, plants, animals, nursery, or floral products). A tract that is smaller than 15 acres, but is at least 10 acres, can qualify for Greenbelt if the owner has at least one (1) tract in the program that meets the minimum 15-acre qualification. The current test of farm use is a property’s ability to generate an average annual income of at least \$1,500 over any three (3) year period. Property can also qualify, regardless of income, if you, your parent, or your spouse has farmed the property for at least 25 years, you continue to live on the property, and the property is not currently used for a purpose inconsistent with farming.
2. **FOREST LAND:** A tract of at least 15 acres engaged in growing trees under a sound program of sustained yield management or having tree growth in such quantity and quality as to be managed as a forest.
3. **OPEN SPACE LAND:** A tract of at least three (3) acres maintained in an open or natural condition for public enjoyment and use.

**NOTE:** With all three classes, the law limits an owner’s qualification to 1500 acres in any given county.

### Q: How do I apply for Greenbelt?

A: All necessary forms are available at the Assessor of Property’s office. The application, including a certification from the owner about the property’s use, can be filled out and approved during a short visit. After approval, the property owner is responsible for recording the application at the County Register of Deeds. Once enrolled, the owner is not required to re-apply each year, but is required by law to promptly notify the assessor of any change in the use or ownership of the property which would affect its Greenbelt eligibility.

### Q: What are “Rollback Taxes”?

A: When a property that has been assessed as Greenbelt becomes disqualified for any of the following reasons:

- size of tract or use no longer meets qualifications.
- the owner requests in writing to withdraw
- the property is covered by a recorded subdivision plat, unless the owner can still prove farm use
- property is sold and converted to other use

the owner may be liable to pay what are referred to as “rollback” taxes on the on the property. “Rollback” is simply the difference between the Greenbelt assessment and the market value assessment that would have been applied if the property had not been in the program. In effect, it is paying back the tax savings the owner enjoyed under Greenbelt. *For Agricultural and Forest properties, the rollback period is three (3) years- the current year and the two preceding years. For Open Space property the Rollback is five (5) years.* If only a portion of the property is sold or converted to a non-qualifying use, Rollback is only assessed on that portion as long as the remainder of the property still qualifies. Rollback assessments are made on the next tax roll after the property no longer qualifies for Greenbelt.

An owner should fully understand “Rollback” before applying for the Greenbelt program.

## IMPORTANT DATES

**January 1-** Date of Assessment. *TCA 67-5-504*

**March 15-** Prior to March 15, all property owners desiring to enroll property in the Greenbelt Program must have filed the written application with the Assessor of Property. *TCA 67-5-1005, 1006, 1007, Public Chapter 152*

**May 20-** Assessor lists all property and notifies all property owners of any changes in their assessments. *TCA 67-5-504 & TCA 67-5-1410*

**June 1-** County Board of Equalization meets for approximately two weeks to consider appeals and certify values. *TCA 67-1-404 & TCA 67-5-1410*

**July-** County Commission and City Council set their respective tax rates. *TCA 67-5-510*

In October- Taxes become due and payable. *TCA 67-1-701*

**March 1 (the following year)-** County taxes become delinquent, penalty and interest begin to accrue. *TCA 67-1-801*

**December 1 (the following year)-** City taxes become delinquent, penalty and interest begin to accrue. *TCA 67-1-801*

