

Tennessee Code Annotated



67-5-1002. Legislative findings.

The general assembly finds that:

(1) The existence of much agricultural, forest and open space land is 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 twenty-five (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 fifteen (15) acres, including woodlands and wastelands, or two (2) noncontiguous tracts, including woodlands and wastelands, one (1) of which is at least fifteen (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 fifteen (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:

**Sullivan County
Assessor of Property**
3411 Hwy 126
Suite 103
Blountville, Tennessee
(423) 323-6455

....about your **county property taxes**, contact:

Sullivan County Trustee
3411 Hwy 126
Suite 104
Blountville, Tennessee
Blountville (423) 323-6464
Bristol (423) 989-4372
Kingsport (423) 224-1789

....about **forestry plans**, contact:

**State of Tennessee
Dept. of Agriculture
Forestry Division**
486 Hemlock Road
P O Box 6113
Kingsport, Tennessee 37663
(423) 239-5811

**Sullivan County
Assessor of Property**

**Sullivan County
Assessor of Property**

The Greenbelt Program

A Brief Explanation of
Tennessee's "Agricultural,
Forest and Open Space
Land Act of 1976"



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 3 types of land which may qualify for greenbelt classification:

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 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 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.

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.

Open Space Land: a tract of at least 3 acres maintained in an open or natural condition for public enjoyment and use.

Note: With all three classes, the law limits an owners 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 office 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 meet 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 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 3 years (the current year and the 2 preceding years), for Open Space property the rollback is 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

1 January : Date of Assessment
TCA 67-5-504

1 March : Prior to 1 March, 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

20 May : Assessor lists all property and notifies property owners of any changes in their assessments.
TCA 67-5-504 & TCA 67-5-508

1 June : 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

1st Monday in October : Taxes become due and payable.
TCA 67-1-701

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

City taxes become delinquent, penalty and interest begin to accrue per their respective due dates.
TCA 67-1-801