

Important Dates for the Greenbelt Program

- **January 1** – Date of Assessment
- **March 1** – Prior year's taxes become delinquent.
- **March 15** – Prior to March 15th, all property owners desiring to enroll property in the Greenbelt Program must have filed a written application with the Assessor of Property.
- **May 20** – Assessor lists all property and notifies property owners of any changes in their assessments.
- **June 1** – County Board of Equalization meets for approximately 2 weeks, but no longer than 30 days, to consider appeals and certify values.
- **July** – County Commission and City Council set the tax rates.
- **1st Monday in October** – Taxes become due and payable.

Important Contacts

Montgomery County
Property Assessor's Office
931-648-5709

Register of Deeds
931-648-5713

Trustee's Office
931-648-5717

USDA Clarksville Field Office
931-368-0252 ext. 3

Division of Property Assessments
Comptroller of the Treasury
615-401-7737

State of Tennessee Department of
Agriculture-Forestry Division
931-552-3909

Montgomery County Agriculture
Extension Office
931-648-5725



Greenbelt Program

What is the Greenbelt Program?

The Agricultural, Forest, and Open Space Act of 1976, commonly known as the Greenbelt Law, is a 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 market value, rather than current use.

What qualifies as Agricultural Land?

- A tract of at least 15 acres that is currently engaged in farming. For example, growing crops, plants, animals, nursery, or floral products. Greenbelt properties should generate at least \$1500 per year in revenue over any 3 year period.
- An agricultural tract that is at least 10 acres may be enrolled in Greenbelt if the owner has at least one other qualified noncontiguous tract.
- Forest land is a tract of at least 15 acres that is engaged in the growing of trees under a sound program of sustained yield management or with an amount and quality of tree growth which is managed like a forest.
- Forest land does not have to produce a specific income to be considered for Greenbelt.
- Open Space land is property of 3 acres or more, maintained in an open or natural condition. Preservation of which benefits the public by conserving natural resources for people who, might not otherwise have access to such a place. Open Space land must be designated as such by the local Planning Commission.

How do I apply for Greenbelt?

To qualify for Greenbelt, you must apply by March 15th. All necessary forms are available at the Assessor's Office. You must certify on the form what the property is used for. There is no fee to apply, **but you must record the application in the Register of Deeds Office**, if it is approved by the Assessor. You are responsible for any recording fees.

What if I miss the deadline to apply?

If you missed the March 15th deadline to apply, you will have 30 days to submit the application along with a \$50 late fee.

How often do I have to reapply?

Once a property is enrolled in Greenbelt, you will not have to reapply unless there are changes to the ownership of the property or there is an increase of acreage. Property that qualified for Greenbelt the year before under different ownership is disqualified from Greenbelt and will be subject to rollback taxes if the new owner does not timely apply. Application must be made by March 15th in the year following any change of ownership.

Is there a limit on how much property I can have in the Greenbelt?

Per state law, an owner can have up to 3,000 acres enrolled in Greenbelt in any given county.

What would disqualify my property?

Greenbelt property can be disqualified for any of the following reasons:

- Size of tract becomes less than 15 acres.
- Use of property changes to a non-agricultural use.
- Any change of ownership.
- The property is covered by a recorded subdivision plat.
- A Greenbelt application is not filed in a timely manner.

What are Rollback Taxes?

Rollback taxes are collected when property is removed from Greenbelt. They capture the tax savings realized under Greenbelt. Rollback taxes are calculated by subtracting the difference in market value and use value for the past 3 years for land classified as agriculture. An owner should fully understand Rollback before applying for Greenbelt.

Who is responsible for Rollback Taxes?

The owner is responsible for rollback taxes if the land becomes disqualified. If the property is disqualified due to a sale, the seller is responsible for the payment of rollback taxes, unless it is stated that the buyer will be responsible in the sales contract. In the event land is taken by eminent domain, the agency or body taking the land is responsible for the rollback taxes.

What is "Use Value"?

When a property is classified as agricultural, forest or open space land, the value for assessment purposes will be calculated as if that is the highest and best use. The value of the land used for assessment purposes is not what a willing buyer in an arm's length transaction would pay, or fair market value. Instead, value is based on farm income, soil productivity, topography etc.

Use values are calculated by the Division of Property Assessments, based on a formula provided by State Law. Use values are recalculated every 5 years. These values cannot exceed an increase of 6% per year, or 30% in a 5 year cycle. This helps to prevent large increases in value from one cycle to the next.

What is a "Home Site"?

When a greenbelt property has a house built on it, the portion of land maintained as a home site is removed from Greenbelt and assessed at market value. The home and any other improvements are valued like any other improved property in Montgomery County.

