

## Tenn. Code Ann. § 67-5-1005

TENNESSEE CODE ANNOTATED

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\*\*\* CURRENT THROUGH THE 2010 REGULAR SESSION \*\*\*

Title 67 Taxes And Licenses

Chapter 5 Property Taxes

Part 10 Classification and Assessment -- Agricultural, Forest and Open Space Land

Tenn. Code Ann. § 67-5-1005 (2011)

67-5-1005. Classification of agricultural land.

(a) (1) Any owner of land may apply for its classification as agricultural by filing a written application with the assessor of property. The application must be filed by March 1. Reapplication thereafter is not required so long as the ownership as of the assessment date remains unchanged. Property that qualified as agricultural the year before under different ownership is disqualified if the new owner does not timely apply. The assessor shall send a notice of disqualification to these owners, but shall accept a late application if filed within thirty (30) days of the notice of disqualification and accompanied by a late application fee of fifty dollars (\$50.00).

(2) The assessor shall determine whether such land is agricultural land, and, if such a determination is made, the assessor shall classify and include it as such on the county tax roll.

(3) In determining whether any land is agricultural land, the assessor of property shall take into account, among other things, the acreage of such land, the productivity of such land, and the portion thereof in actual use for farming or held for farming or agricultural operation. The assessor may presume that a tract of land is used as agricultural land, if the land produces gross agricultural income averaging at least one thousand five hundred dollars (\$1,500) per year over any three-year period in which the land is so classified. The presumption may be rebutted, notwithstanding the level of agricultural income by evidence indicating whether the property is used as "agricultural land" as defined in this part.

(b) An application for classification of land as agricultural land shall be made upon a form prescribed by the state board of equalization and shall set forth a description of the land, a general description of the use to which it is being put, and such other information as the assessor may require to aid the assessor in determining whether the land qualifies for classification as agricultural land.

(c) The assessor shall verify actual agricultural uses claimed for the property during the on-site review provided under § 67-5-1601. The assessor may at any time require other proof of use or ownership necessary to verify compliance with this part.

(d) Any person aggrieved by the denial of any application for the classification of land as agricultural land has the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the actions of assessors of property or boards of equalization.

HISTORY: Acts 1976, ch. 782, § 5; T.C.A., § 67-654; Acts 1989, ch. 56, § 1; 1992, ch. 661, §§ 6, 7; 1994, ch. 838, § 1; 1996, ch. 707, § 1; 1999, ch. 141, §§ 2, 3; 2001, ch. 152, § 1; 2008, ch. 971, § 1; 2008, ch. 1161, § 2.

[Tenn. Code Ann. § 67-5-1005](#)