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## States' Differential Tax Assessment of Agricultural Land Statutes

*Tennessee*


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# States' Differential Tax Assessment of Agricultural Land Statutes
# State of Tennessee

## Tenn. Code Ann. §§ 67-5-1002 to 67-5-1011
## Tenn. Code Ann. § 67-5-1050

*Current through end of the 2018 Second Regular Session of the 110th Tennessee General Assembly.*

**§ 67-5-1002. Findings; agricultural, open space and forest lands preservation**

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;

(3) Many prime agricultural and forest lands in Tennessee, valuable for producing food and fiber for a hungry world, are being permanently lost for any agricultural purposes and that these lands constitute important economic, physical, social, and esthetic assets to the surrounding lands and to the people of Tennessee;

(4) Many landowners are being forced by economic pressures to sell such agricultural, forest, or open space land for premature development by the imposition of taxes based, not on the value of the land in its current use, but on its potential for conversion to another use; and

(5) The findings of subdivisions (1)-(4) must be tempered by the fact that in rural counties an overabundance of land held by a single landowner that is classified on the tax rolls by this part could have an adverse effect upon the ad valorem tax base of the county, and thereby disrupt needed services provided by the county. To this end, a limit must be placed upon the number of acres that any one (1) owner within a tax jurisdiction can bring within this part.

**§ 67-5-1003. Preservation of open space; state policy**

The general assembly declares that it is the policy of this state that:

(1) The owners of existing open space should have the opportunity for themselves, their heirs and assigns to preserve such land in its existing open condition, if it is their desire to do so, and if any or all of the benefits enumerated in § 67-5-1002 would accrue to the public thereby, and that the taxing or zoning powers of governmental entities in Tennessee should not be used to force unwise, unplanned or premature development of such land;

(2) The preservation of open space is a public purpose necessary for sound, healthful, and well-planned urban development, that the economic development of urban and suburban areas can be enhanced by the preservation of such open space, and that public funds may be expended by the state or any municipality or county in the state for the purpose of preserving existing open space for one (1) or more of the reasons enumerated in this section; and

(3) No person may place more than one thousand five hundred (1,500) acres of land within any one (1) taxing jurisdiction under this part. For purposes of this maximum limit, ownership shall be attributed among multiple owners as follows: a person shall be deemed to have placed under the provisions of this part that percentage of the total acreage of any parcel classified under this part that equals the percentage of such person's ownership interest in such parcel. If a parcel classified under this part is owned by a trust, partnership, corporation or other artificial entity, a person shall be deemed to have placed under this part that percentage of the total acreage of the parcel that equals the person's percentage interest in the ownership or net earnings of the entity. Further, a parcel owned by an artificial entity shall be aggregated with parcels owned by other artificial entities having fifty percent (50%) or more common ownership or control, and together the parcels may not exceed the maximum acreage provided in this section. To the extent that a parcel of property is owned by a person who is disqualified under this subdivision (3), such property or portion thereof in which such person owns an interest shall be ineligible for classification under this part. If property is disqualified for use value classification solely as the result of these ownership attribution provisions, any rollback assessment due shall be limited to tax savings accruing after April 14, 1992. This subdivision (3) shall not operate to apply the maximum acreage limitation to an agricultural classification that the owner obtained prior to July 1, 1984.

**§ 67-5-1004. Definitions**

As used in §§ 11-14-201, 11-15-107, 11-15-108, and this part, unless the context otherwise requires:

(1) (A) “Agricultural land” means land that meets the minimum size requirements specified in subdivision (1)(B) and that 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 within the same county, 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;

(2) "Commissioner" means the commissioner of agriculture or the commissioner's designee;

(3) "Forest land" means land constituting a forest unit engaged in the growing of trees under a sound program of sustained 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;

(4) "Gross agricultural income" means total income, exclusive of adjustments or deductions, derived from the production or growing of crops, plants, animals, aquaculture products, nursery, or floral products, including income from the rental of property for such purposes and income from federal set aside and related agricultural management programs;

(5) "Local government advisory committee," "Tennessee local government advisory committee," or "Tennessee local government planning advisory committee" means the local government planning advisory committee created by § 4-3-727;

(6) "Open space easement" means a perpetual right in land of less than fee simple that:

(A) Obligates the grantor and the grantor's heirs and assigns to certain restrictions constituted to maintain and enhance the existing open or natural character of the land;

(B) Is restricted to the area defined in the easement deed; and

(C) Grants no right of physical access to the public, except as provided for in the easement;

(7) "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 that is not currently in agricultural land or forest land use. "Open space land" includes greenbelt lands or lands primarily devoted to recreational use;

(8) "Owner" means the person holding title to the land;

(9) "Person" means any individual, partnership, corporation, organization, association, or other legal entity;

(10) "Planning commission" means a commission created under § 13-3-101 or § 13-4-101;

(11) "Present use value" means the value of land based on its current use as either agricultural, forest, or open space land and assuming that there is no possibility of the land being used for another purpose;

(12) "Rollback taxes" means the amount of back tax differential payable under § 67-5-1008; and

(13) "State forester" means the director of the division of forestry.

**§ 67-5-1005. Classification as 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.

**§ 67-5-1006. Classification as forest land**

(a) (1) Any owner of land may apply for its classification as forest land 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 forest land 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 forest land, and, if such a determination is made, the assessor shall classify and include it as such on the county tax roll.

(b) (1) In determining whether any land is forest land, the assessor of property shall take into account, among other things, the acreage of such land, the amount and type of timber on the land, the actual and potential growth rate of the timber, and the management practices being applied to the land and to the timber on it.

(2) The assessor of property may request the advice of the state forester in determining whether any land should be classified as forest land, and the state forester shall make such advice available.

(c) An application for classification of land as forest land shall be made upon a form prescribed by the state board of equalization, in consultation with the state forester, and shall include a description of the land, a general description of the uses to which it is being put, aerial photographs, if available, and such other information as the assessor of property or state forester may require to aid the assessor of property in determining whether the land qualifies for designation as forest land.

(d) Any person aggrieved by the denial of an application for the classification of land as forest 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.

(e) Deleted by 2017 Pub.Acts, c. 297, § 3, eff. May 5, 2017.

**§ 67-5-1007. Designation as areas of open space**

(a) (1) The planning commission, in preparing a land use or comprehensive plan for the municipality or county, may designate upon such plan areas that it recommends for preservation as areas of open space land, other than lands currently in agricultural and forestry uses.

(2) Land included in any area so designated upon such plan as finally adopted may be classified as open space land for purposes of property taxation, if there has been no change in the use of such area that has adversely affected its essential character as an area of open space land between the date of the adoption of such plan and the date of such classification.

(b) (1) Any owner of land may apply for its classification as open space land 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 open space land 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) Such assessor shall determine whether there has been any change in the area designated as an area of open space land upon the plan of such municipality or county and, if the assessor determines that there has been no such change, the assessor shall classify such land as open space land and include it as such upon the tax rolls of the county.

(3) An application for classification of land as open space 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 such land qualifies for such classification.

(c) Any person aggrieved by the denial by an assessor of any application for the classification of land as open space land shall have 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 or boards of equalization.

**§ 67-5-1008. Value based on current use; separate recordation; converted land**

(a) When a parcel of land has been classified by the assessor of property as agricultural, forest, or open space land under this part, it shall be subsequently considered that its current use for agricultural or timber purposes or as open space used for neither of these purposes is its immediate most suitable economic use, and assessment shall be based upon its value in that current use, rather than on value for some other use as may be determined in accordance with part 6 of this chapter. It is the responsibility of the applicant to promptly notify the assessor of any change in the use or ownership of the property that might affect its eligibility under this part.

(b) (1) After a parcel of land has been classified by the assessor of property as agricultural, forest, or open space land under this part, the assessor of property shall record it on a separate list for such classified property, and the assessor shall record with the register of deeds the application for such classification of the property. Any fees that may be required shall be paid by the property owner.

(2) Henceforth, the assessor shall appraise the land and compute the taxes each year based upon both:

(A) The twenty-five percent (25%) of appraised value applicable to property in the farm classification and present use value; and

(B) Farm classification and value as determined under part 6 of this chapter, but taxes shall be assessed and paid only on the basis of farm classification and present use value under this part.

(3) The taxes computed under part 6 of this chapter shall be used to compute the rollback taxes, as defined in § 67-5-1004 and as provided for in subsection (d).

(4) The general assembly finds that value as determined under subdivision (b)(2)(B) should not be deemed the value of property for any purpose other than a future assessment of rollback taxes, because it does not determine the actual tax liability of a qualifying owner at the time of valuation. Accordingly, value as determined under subdivision (b)(2)(B) shall not be deemed determinative of fair market value for any purpose other than the administration of property taxes under this title.

(c) (1) A parcel of land classified by the assessor as agricultural, forest or open space land under this part shall be valued by dividing three (3) into the sum of two (2) times the use value as defined in this subsection (c), plus the farm land value as defined in this subsection (c). The rate of increase in per acre present use values as determined under
this subsection (c) shall not exceed a factor measured by the number of years since the last general reappraisal or updating of values in the county, times six percent (6%).

(2) (A) Use value shall be determined by dividing:

(i) The annual agricultural income estimate for such parcel as determined by the division of property tax assessment by;

(ii) The capitalization rate as determined in subdivision (c)(2)(C).

(B) For purposes of this part, “agricultural income estimate” means anticipated net return to land utilizing sound farming or forestry practices. In determining anticipated net return to land that is used for agricultural and forestry purposes, the division of property tax assessments shall consider farm income, or forestry income, soil productivity, topography, susceptibility to flooding, rental value and other factors that may serve to determine anticipated agricultural or forestry income. The annual agricultural income estimate for a parcel of open space land shall be the same as that for the least productive type of agricultural land.

(C) The capitalization rate shall be the maximum allowable rate on loans for terms in excess of five (5) years guaranteed by the federal Farm Service Agency or its successor, as of the assessment date for the year in which the use value schedule is being developed. The rate may be adjusted by no more than one hundred (100) basis points to reflect differences in land classes within a jurisdiction.

(3) Farm land value shall be determined by the division of property assessments based solely on farm-to-farm sales least influenced by commercial, industrial, residential, recreational or urban development, the potential for such development, or any other speculative factors.

(4) The state board of equalization, upon petition by at least ten (10) owners of agricultural, forest or open space land, or upon petition of any organization representing ten (10) or more owners of agricultural, forest or open space land, shall convene a hearing to determine whether the capitalization rate has been properly determined by the division of property tax assessments, whether the agricultural income estimates determined by the division of property tax assessments are fair and reasonable, or if the farm land values have been determined in accordance with this section. Such hearing shall be held in accordance with the Uniform Administrative Procedures Act, compiled in title 4, chapter 5, part 3. The petition shall be filed at the office of the state board of equalization on or before twenty (20) days after the date the division of property assessments publishes notice of the availability of the proposed use value schedule in a newspaper of general circulation within the county.

(d) (1) The appropriate assessor shall compute the amount of taxes saved by the difference in present use value assessment and value assessment under part 6 of this chapter, for each of the preceding three (3) years for agricultural and forest land, and for the preceding five (5) years for open space land, and the assessor shall notify the trustee that such amount is payable, if:

(A) Such land ceases to qualify as agricultural land, forest land, or open space land as defined in § 67-5-1004;

(B) The owner of such land requests in writing that the classification as agricultural land, forest land, or open space land be withdrawn;

(C) The land is covered by a duly recorded subdivision plat or an unrecorded plan of development and any portion is being developed; except that, where a recorded plat or an unrecorded plan of development contains phases or sections, only the phases or sections being developed are disqualified;

(D) An owner fails to file an application as required by this part;

(E) The land exceeds the acreage limitations of § 67-5-1003(3); or

(F) The land is conveyed or transferred and the conveyance or transfer would render the status of the land exempt.

(2) When the tax rate for the most recent year of rollback taxes is not yet available, the assessor shall calculate the amount of taxes saved for the most recent year by using the last made assessment and rate fixed according to law, and the trustee shall accept tender of the amount determined to be owing.

(3) The amount of tax savings calculated under this subsection (d) shall be the rollback taxes due as the result of disqualification or withdrawal of the land from classification under this part. Rollback taxes shall be payable from the date written notice is provided by the assessor, but shall not be delinquent until March 1 of the following year. When the assessor determines there is liability for rollback taxes, the assessor shall give written notice to the tax collecting official identifying the basis of the rollback taxes and the person the assessor finds to be responsible for payment, and the assessor shall provide a copy of the notice to the responsible person. Rollback taxes shall be a first lien on the disqualified property in the same manner as other property taxes, and shall also be a personal responsibility of the current owner or seller of the land as provided in this part. The assessor may void the rollback assessment, if it is determined that the assessment was imposed in error, except there shall be no refund of rollback taxes that have been collected at the request of a buyer or seller at the time of sale. Liability for rollback taxes, but not property values, may be appealed to the state board of equalization by March 1 of the year following the notice by the assessor. However, property values fixing the amount of rollback taxes may only be appealed as otherwise provided by law.

(4) (A) If, under subdivision (d)(1), only a portion of a parcel is subject to rollback taxes, the assessor of property shall apportion the assessment of such parcel on the first tax roll prepared after such taxes become payable, and enter the apportioned amount attributable to such portion as a separately assessed parcel on the tax roll.

(B) Such apportionment shall be made for each of the years to which the rollback taxes apply.

(e) (1) In the event that any land classified under this part as agricultural, forest, or open space land or any portion thereof is converted to a use other than those stipulated herein by virtue of a taking by eminent domain or other involuntary proceeding, except a tax sale, such land or any portion thereof involuntarily converted to such other use shall not be subject to rollback taxes by the landowner, and the agency or body doing the taking shall be liable for the rollback taxes. Property transferred and converted to an exempt or nonqualifying use shall be considered to have been converted involuntarily if the transferee or an agent for the transferee sought the transfer and had power of eminent domain.

(2) In the event the land involuntarily converted to such other use constitutes only a portion of a parcel so classified on the assessment rolls, the assessor shall apportion the assessment and enter the portion involuntarily converted as a separately assessed parcel on the appropriate portion of the assessment roll. For as long as the landowner continues to own the remaining portion of such parcel and for as long as the landowner's lineal descendants collectively own at least fifty percent (50%) of the remaining portion of such parcel, the remaining portion so owned shall not be disqualified from use value classification under this part solely because it is made too small to qualify as the result of the involuntary proceeding.

(3) In the event that any land classified under this part as agricultural, forest, or open space land or any portion thereof is acquired by a bank, as defined in § 45-2-107(a)(1)(A), by a savings and loan association, as defined in § 45-3-104(a)(1), or by a holder of a deed of trust or mortgage in satisfaction or partial satisfaction of a debt previously contracted in good faith, such land or any portion thereof so acquired shall not be subject to rollback taxes assessed against or payable by the bank or savings and loan association, and shall be subject to rollback taxes, only if the land is used for a non-green belt purpose or after such land is sold by the bank, savings and loan association or a holder of a deed of trust or mortgage and then only as provided in subsection (d). This subdivision (e)(3) shall likewise apply to the temporary transfer of property classified under this part to a trustee in bankruptcy.

(4) (A) If any property or any portion of the property classified under this part as agricultural, forest, or open space land is disqualified by a change in the law or as a result of an assessor's correction of a prior error of law or fact, then the property or any portion of the property that is disqualified shall not be assessable for rollback taxes. The property owner shall be liable for rollback taxes under these circumstances if the erroneous classification resulted from any fraud, deception, or intentional misrepresentation, misstatement, or omission of full statement by the property owner or the property owner's designee.

(B) Nothing in this subdivision (e)(4) shall relieve a property owner of liability for rollback taxes if other disqualifying circumstances occur before the property has been assessed at market value for three (3) years.

(f) If the sale of agricultural, forest or open space land will result in such property being disqualified as agricultural, forest or open space land due to conversion to an ineligible use or otherwise, the seller shall be liable for rollback taxes, unless otherwise provided by written contract. If the buyer declares in writing at the time of sale an intention to continue the greenbelt classification but fails to file any form necessary to continue the classification within ninety (90) days from the sale date, the rollback taxes shall become solely the responsibility of the buyer.

(g) For purposes of valuation pursuant to this section, the maximum acreage available for any one (1) owner classified as forest or open space land under this part shall be one thousand five hundred (1,500) acres. This subsection (g) shall operate to change the classification of any such land in excess of one thousand five hundred (1,500) acres that has been so classified under this part prior to July 1, 1984.

(h) Property passing to a lineal descendant of a deceased greenbelt owner, by reason of the death of the greenbelt owner, shall not be subject to rollback solely because the total greenbelt acreage of the new owner exceeds the maximum under § 67-5-1003, or will exceed the maximum following the transfer. Property exceeding the limit in these circumstances shall be disqualified from greenbelt classification, but shall not be assessable for rollback unless other disqualifying circumstances occur before the property has been assessed at market value three (3) years.

**§ 67-5-1009. Open space easements; cancellation; conditions**

(a) Where an open space easement as defined in § 67-5-1004 has been executed and recorded for the benefit of a local government or a qualified conservation organization as provided in this section or as provided in § 11-15-107, the assessor of property shall henceforth assess the value and classification of such land, and taxes shall be computed and recorded each year both on the basis of:

(1) Farm classification and value in its existing use under this part, taking into consideration the limitation on future use as provided for in the easement; and

(2) Such classification and value, under part 6 of this chapter, as if the easement did not exist; but taxes shall be assessed and paid only on the basis of farm classification and fair market value in its existing use, taking into consideration the limitation on future use as provided for in the easement.

(b) (1) To serve as the basis of a classification as open space land pursuant to this part, an open space easement executed for the benefit of a local government shall be preceded by a consultation with a local planning commission and shall be subject to cancellation by the local governing body, only if all of the following conditions are met:

(A) The easement has been in effect for a period of at least ten (10) years;

(B) The local governing body determines that the open space is not needed in that location and that the public interest would be better served by cancellation of the easement;

(C) The local planning commission finds that the open space is not needed in that location and that the public interest would be better served by the cancellation of the easement; and

(D) The owner has paid to the county and municipality in which the land is situated an amount equal to the difference between the taxes actually paid during the ten (10) preceding years and the taxes computed during the ten (10) preceding years on the basis of fair market value and classification of the land as if the easement had not existed, as provided for in this section.

(2) Nothing in this subsection (b) shall be deemed to prohibit the owner and the local government from agreeing to additional conditions that must be met before cancellation is allowed.

(c) (1) Open space land, as defined in § 67-5-1004, that comprises at least fifteen (15) contiguous acres may also qualify for classification and assessment under this part, if the owner grants an open space easement to a qualified conservation organization and the grantee organization accepts the easement in writing.

(2) Any portion of the land that is in actual use as a home site or any other non-open space use shall not qualify as open space land for purposes of this section.

(3) If the owner of the land reserves a portion of the land for future development, construction of improvements for private use, or any other non-open space use, then that portion shall lose eligibility as open space land upon

commencement of the non-open space use and the owner shall pay to the affected county and city the property taxes saved as a result of the open space classification of that portion of the land and an additional amount equal to ten percent (10%) of the taxes saved.

(4) Any written agreement for easement entered into after July 1, 2007, shall contain a disclosure that rollback taxes may be due if the easement is cancelled.

(5) A qualified conservation organization is a nonprofit organization that is approved by the Tennessee heritage conservation trust fund board of trustees and meets the eligibility criteria established by the trustees for recipients of trust fund grants or loans. For purposes of this section, a qualified conservation organization also includes any department or agency of the United States government which acquires an easement pursuant to law for the purpose of restoring or conserving land for natural resources, water, air and wildlife.

(d) Any owner of open space easement land who seeks to have the land classified for assessment pursuant to this part shall apply to the assessor as provided in § 67-5-1007(b) and record a copy of the easement and the grantee's written acceptance with the register of deeds.

**§ 67-5-1010. Failure to carry out assessor duties**

In the event that any assessor of property fails to properly carry out the assessor of property's duties in accordance with this part, all compensation to such assessor shall be discontinued pursuant to § 67-5-305.

**§ 67-5-1011. Particular county; classification change**

In counties having a population according to the 1980 federal census or any subsequent federal census of not less than thirteen thousand nine hundred (13,900) nor more than fourteen thousand (14,000), §§ 67-51002(5), 67-5-1003(3), and 67-5-1004(7), concerning the maximum limit of acreage available for any one (1) owner under this part, shall operate to change the classification of any land which has been classified under this part prior to July 1, 1984.

**§ 67-5-1050. Particular counties; classification change; approval by county legislative body**

(a) In counties having a population according to the 1980 federal census or any subsequent federal census of not less than fourteen thousand nine hundred (14,900) nor more than fourteen thousand nine hundred twenty-five (14,925), §§ 67-5-1002(5), 67-5-1003(3) and 67-5-1004(7), concerning the maximum limit of acreage available for any one (1) owner under this part, shall operate to change the classification of any land which has been classified under this part prior to July 1, 1984.

(b) This section shall have no effect unless it is approved by a two-thirds (2/3 ) vote of the county legislative body of any county to which it may apply. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by the presiding officer to the secretary of state.