Tight race, big debate ahead with 3 weeks left

By Thomas Beaumont

WASHINGTON, D.C. — It’s the ultimate job interview, with President Barack Obama and Mitt Romney preparing for their second debate Tuesday night, with just three weeks to go as the election looms over in a trial under way in many states.

The Republican challenger has trailed the president for weeks in national polls for weeks, but now has drawn even, on the heels of a strong first debate performance in Denver two weeks ago. The president’s performance in that showdown has resulted in a 7-point nationwide shift in favor of Obama. "The race is tightening," said Obama spokesman Jim Messina.

Rep. James Boudreau, a Republican, said the president had turned a corner, and the Romney campaign was "admitting defeat" that his economic plans had failed.

Obama began his rise from a junior senator from Illinois to the presidency in 2003, and it has faced attacks from conservative Republicans who have sought to undermine his political success through attacks on the president’s character and policies. Among them: Former independent and MVC candidate Michael Frist Jr.

Today is election day, and the candidates are doing everything they can to win.

See RIMMER, 2A

Black actress ripped for backing Romney's tax break

By Jesse Washington

WASHINGTON — Last week, a black actress who tweeted an endorsement of Republican Mitt Romney was subjected to a stream of online abuse from other African-Americans. The theme of the insults: A black woman would have to be stupid, subversive or both to choose a white Republican over the first African-American president.

The incident raised anew old questions of race and politics that have followed the president for years. Between. How can a black actrees be expected to stand by the party, and to support a candidate, because he’s black?

See BLAKE, 2A

Judge: lawyer failed inmate

Suspect to get 3rd trial in ’97 slaying

By Laurence Reaser

In 1996, Michael Dale Rimmer had the rare distinction of being convicted and sentenced to death even though the body of the victim — has-never-bef

He was a new convicted...
"I certainly don’t consider myself a farmer (but) what I’m doing is well within the law. I don’t know anyone who wouldn’t take it."

— Thomas Frist Jr.

**TENNESSEE GREENBELT**

Tennessee’s Greenbelt has grown in popularity to include more than 170,000 acres protected by nearly 10,000 property owners. The program allows property owners to place an area of their property into a Greenbelt, which reduces the property’s assessed value for tax purposes. The tax savings can be used to offset the cost of certain projects, such as maintaining the property’s beauty and openness.

**GREENBELT FACTS**

- **18,000 acres are placed in Greenbelts each year.**
- **Over 90 percent of the acres placed are used for non-agricultural purposes.**
- **Nearly 90 percent of the property owners are residents of Tennessee.**
- **The average Greenbelt is 26 acres in size.**

**GREENBELT IN ACTION**

Thomas Frist Jr., a prominent Nashville businessman and philanthropist, is one of the many Tennessee residents who benefit from the Greenbelt program. Frist’s property includes an immaculate lawn and a 15,000-square-foot home with 10 bedrooms, a pool, and a stone bridge running over a creek. The property has been placed in a Greenbelt, allowing Frist to reduce his property taxes and use the savings to maintain the property’s beauty and openness.

**FACT:**

- **The Greenbelt program has been in place since 1991.**
- **It is designed to protect open space for current and future generations.**

**INTERESTING FACTS**

- **The Greenbelt program is open to both rural and urban areas.**
- **The program is administered by the Tennessee Department of Environment and Conservation.**
- **The program has been praised for its ability to protect open space and support the state’s economy.**

**DONATE TO THE GREENBELT**

Support the program and help protect Tennessee’s open space by making a donation today. Your contribution will help ensure that Tennessee’s beauty and open spaces are preserved for future generations.

**DONATE**

[Donate Now]
Michael Lightman’s property consists of 27 acres of woods immediately to the west of the FedEx campus across Bailey Station Road. Because the land is enrolled in a widely exploited, poorly regulated state farmland protection program, Lightman paid just $347 in county property taxes last year. He’s attempting to sell the property for $7 million, more than double his investment.

By Marc Perrusquia
perrusquia@commercialappeal.com
901-529-2545
and Grant Smith
grant.smith@commercialappeal.com
901-529-2776

Real estate investor Michael Lightman hopes to cash in on a lush woods located in the midst of top-dollar real estate development in east Shelby County, and taxpayers are subsidizing his gambit. Lightman bought the 27-acre stand of long-needle pine, oak and maple in 1998 as FedEx opened its colossal technology campus, the FedEx World Tech Center, just across Bailey Station Road in Collierville. He’s attempting to sell the property for $7 million and more than double his investment.

Yet, Lightman paid just $347 in county property taxes on the land last year — less than the bill on a $35,000 home — after Shelby County Assessor of Property Cheyenne Johnson enrolled it in a widely exploited, poorly regulated state farmland protection program.

County records say Lightman receives a $53,000-a-year property tax discount on the tract though it’s advertised for sale as a prime development site for a hotel or office building.

“Taxes will eat you alive on a property like that,” he said. “You’ve got to try to find some help.”

An investigation by The Commercial Appeal and its sister publication, the Knoxville News-Sentinel, found Lightman and Cash Crop

Farm protection law shelters taxes for rich and famous

By Marc Perrusquia
perrusquia@commercialappeal.com
901-529-2545
and Grant Smith
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901-529-2776

IN THIS SERIES
Monday: A closer look at how wealthy ‘gentlemen farmers’ living on multimillion-dollar estates are escaping much of their taxes. And it’s legal.

Tuesday: One man’s woods is another man’s tax shelter.

ON THE WEB
There’s plenty more on this topic at commercialappeal.com

Maverick: Middle Tennessee assessor blames tough stance against greenbelt for his defeat at polls.

Confusion: Contradictory legal decisions leave assessors in a quandary.

Payback: Taxpayers recoup three years of taxes when property is developed, but it amounts to an interest-free loan for landowners.

Elsewhere: Many states around the U.S. impose tougher standards.

Michael Lightman, in the parking lot of his Centennial Village development, receives a $53,000-a-year property tax discount on the 27-acre tract of land though it’s advertised for sale as a prime development site for a hotel or office building, according to Shelby County records. “Taxes will eat you alive on a property like that,” he said. “You’ve got to try to find some help.”

See GREENBELT, 2V

Every rock quarry we had in town, every junk yard we had in town was on greenbelt.”

Eli Stone, former property assessor in Rutherford County, Tennessee
Tommy Morrisson, 61, president of the Shelby County Farm Bureau, raises cotton, soybeans, corn, wheat and beef cattle on 89 acres in Shelby County near Lakeland and 868 acres just over the line in Fayette County — both in the path of Shelby County’s eastward sprawl. "If it wasn't for the greenbelt law, I don't know how we'd be able to hold on to the land, really," he said.

"Two privately owned Knoxville country club golf courses were sheltered under the "open space" provision of the law until redevelopers began asking questions last summer — now they've been disqualified and owe a combined $57,500 in back taxes. "There is value in open space," said semiretired Nashville lawyer E. Warner Bass, whose 15-acre estate is shielded from more than half of its property taxes. "I would hate to see our greenbelts or open space policy destroyed," he said.

In some instances, particularly in Memphis' eastern suburbs, the law is actually subsidizing the land speculation it was created to combat, the newspaper found. In 2007, for example, Johnson cut 97 percent from the value of an East Memphis field for sale for commercial development and surrounded by a 127-room Hyatt Place Hotel, Servicemaster offices and a strip shopping center. Annual taxes on the $2.99 million, 51-acre estate is sheltered from more than half its property taxes. "You'll find out there's a lot on greenbelt that shouldn't be," said Bill Boner, former property assessor in Middle Tennessee's Rutherford County, who blames his recent defeat for re-election on his aggressive attack on property owners' tax breaks. "People are escaping much of their annual tax bills by declaring a woods a timber preserve, a mani
cured lawn a pasture, a future subdivision a farm. And, by all accounts, it's legal." The 1976 Agricultural, Forest and Open Space Land Act, or "Greenbelt Law," is subsidizing estates and hobby farms of business icons such as AutoZone founder J.R. "Pitt" Hyde, a Memphis multimillionaire, and some of the biggest names in country music, including Reba McEntire, Garth Brooks and Wynonna Judd among them. Even former Nissan CEO and University of Tennessee football coach Phil
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"The law was crafted to protect farms, forest and open space from speculative development that pushes up land values and causes a corresponding spike in property taxes. But Boner said greenbelt protections had been ex
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many other survey property owners across Tennessee are reapining dramatic tax savings — often paying pennies on the dollar — because a 105-year-old law prevents farmers from being taxed off their land is full of loopholes and timidly enforced by many of the state's 95 assessors.

The newspaper found more than half of the land in Tennessee — nearly 15 million acres — is enrolled in the program protecting farmland, the vast majority in rural counties where agriculture is the dominant industry. Yet, in urban areas the tax rolls evidence significant abuse — from wealthy estate owners living in mansions on huge tracts to real estate developers
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## CASH CROP

Orgel’s parcel of land in Cordova reveals two siloophone towers, and a checked history of farming despite his saying in a 2003 application for tax breaks that he planned to raise soybeans on the land.

### OBSERVATIONS

<table>
<thead>
<tr>
<th>Acres</th>
<th>Location</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>89</td>
<td>Shelly County, near Lakeland</td>
<td>A 2009 greenbelt application it would raise 370 bushels of soybeans and 500 rolls of hay.</td>
</tr>
<tr>
<td>14.63</td>
<td>Shelby County near Lakeland</td>
<td>Triggering sharp escalations in land prices and taxes, he said.</td>
</tr>
<tr>
<td>8.8</td>
<td>Baptist Farm Bureau</td>
<td>The law taxes this land at its lower, agricultural “use value” rather than its market value as a development site.</td>
</tr>
<tr>
<td>138.4</td>
<td>Bill Orgel</td>
<td>Johnson cringed when questioned about the program’s reputation.</td>
</tr>
<tr>
<td>136.9</td>
<td>Michael Lightman</td>
<td>Brenda Johnson, who administered the program for a predecessor before being elected in 2008, was begun only after the newspaper inquired about a property in the county.</td>
</tr>
<tr>
<td>515</td>
<td>Baptist Memorial Hospital</td>
<td>The newspaper’s analysis found that, statewide, an average of 1.8 percent of county tax bases are shielded under the program. The number is as high as 20 percent in some rural areas.</td>
</tr>
</tbody>
</table>

### FAIR MARKET TAX

- **Tax paid:** $9,700
- **Savings:** $9,700
- **Fair market tax:** $136,891
- **Savings:** $131,191
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### Shelly County

- **Farmland value:** $138,397
- **Savings:** $135,697
- **Tax paid:** $9,700
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### Baptist Memorial Hospital

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### County figures

Unlike some states, like California and Vermont, which track every greenbelt dollar and even attempt to subsidize local governments for the lost tax revenue, Tennessee officials said they didn’t know the cost of the program.

### The newspaper’s analysis

Less than 1.5 percent of Shelby County’s tax base is affected. Yet, it ranks second in the state in total dollars lost because of size, its status leading property tax rates, and, according to case files, conservative, often toothless enforcement action by the county’s office.

### As a stagnant economy drives droves of real estate developers into greenbelt tax shelters, the law’s permutations pose an ironic state-leading property tax rates, and, according to case files, conservative, often toothless enforcement action by the county’s office.

### Following a trend that started in Maryland in 1960 and then spread to all 50 states, Tennessee in 1960 and then spread to all 50 states, Tennessee’s law grants preferential tax treatment to state-leading property tax rates, and, according to case files, conservative, often toothless enforcement action by the county’s office.

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### A species of wildlife. Lightman, desperate for the site to “greatly aid the survival ... of many species of wildlife.”

### Annual BRUNES

- **Tillable acres:** 25
- **Tilling:** 1 recheck.
- **Crop:** Soybeans
- **Tilling:** 2reenphone surveys. The discounts can be huge.

### Arkansas saves: $13,295

- **Savings:** $13,295

### Fair market tax

- **Tax paid:** $3,380
- **Savings:** $13,295

### Baptist Memorial Health Care Corp.

- **Fair market tax:** $13,295
- **Savings:** $13,295

### Baptist Memorial Health Care Corp.

- **Location:** Arlines Road and Interstate 40, Arlington
- **Acres:** 85
- **Description:** Purchased for $8.8 million in 2009 for future development. Baptist said in a 2009 greenbelt application it would raise 400 bushels of soybeans and 660 rolls of hay. Analysis of the property by the newspaper in its 2006 fall report found that the land could support 92 stallions and 145 mares, totaling 237 head. Analysis of public records show a field review in September 2008 found “several areas of concern” Activity. The site was approved by the county board in December 2006. Baptist said it was approved by the county board in December 2006.

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denied the application. Johnson's concerns about taking on developers are shared by other assessors in a smattering of recent legal decisions that have clouded the issue. A 2008 decision on a Williamson County case appealed to the state Board of Equalization — often the first step in appealing an assessor's decision — reasoned that a developer wasn't entitled to a discount because farming on the property was "incidental" and not representative of the property's "primary purpose." A developer can't simply say "I intend to develop the property in the future." "We try to make sure we don't approve (greenbelt) far properties that are development properties," said George Bookor, assessor in Davidson-Davidson County. He quickly adds a caveat: Developers are as entitled as anyone else to the discount as long as they're farming, even if it's minimal as occasionally cutting hay. "Sometimes it can be a challenge to know what the definition is," Bookor said.

Just this summer, Johnson battled a greenbelt appeal by a landowner who argued a road built across his property for possible future development shouldn't qualify under any legal definition. She lost. "When I think I can win, I take them on," Johnson said. "But if they would have cost taxpayers more money by denying a discount, I would."

For some, such as Billy Orgel, a cell tower developer and chairman of the Shelby County Board of Education, the tax breaks stretch over years despite repeated admonishments to give up the farmland. In May, when a reporter and photographer visited the site and produced an invoice showing he'd hired a construction firm to farm the property, the assessor sent Orgel a noncompliance notice again last December and a final notice in January threatening to discontinue the tax break for lack of farming. Yet, the discounts continue.

After the newspaper visited the site and asked Johnson about it, her office contacted Orgel again. On May 15, an employee logged a new entry into the file: "Wimauma clearing land for farming, will reach back." Orgel told a reporter in late June he had soil problems at the site and had just hired a farmer to plant hay. He said he spent $10,000 in startup costs to clear and spray the land and expects to gross $9,000 a year from 1,100 bales of hay.

"I wanted to find the right crop," said Orgel, who sent photos by text message of a tractor working his fields as proof of his intentions.

Years ago, greenbelt recipients didn't have to farm at all — they could simply hold land for agricultural use. A 1992 amendment changed that. Now, the land must be "engaged in agriculture" and "primarily used for agricultural purposes." State-approved application forms indicate a greenbelt property "must be actually used as agricultural land." However, assessors say this law's permissiveness — participants must average just 5,500 a year in gross agricultural income over a three-year period, an amount unchanged in 20 years — makes it difficult to know what actual farm use even is.

"Cattle sales may go down. Hay sales may go down," said Melania Edwards, greenbelt appraiser for Williamson County Assessor Brad Coleman. "Greenbelt is highly contro-

FOREST HILL ASSOCIATES

Location: Winchester and Forest Hill Drive

Acres: 65.2

Description: Surrounded by development, including a 127-room Hyatt Place Hotel, ServiceMaster corporate offices and a new shopping center. The 2008 fair market value was reduced to $1.2 million as a result of the 2008 financial crisis. The 65.2 acres of farmland, property is located in the Forest Hills Heights. Amended development plan is in favor of residential. The property now faces a three-year tax rollback, light compared to Pennsylvania and Washington, which revoked their own acres of land for back taxes if not sold within the previous nine years of back taxes.

Fair market tax: $45,533

Tax paid: $182

Savings: $45,751

A parcel of 65.2 acres owned by Forest Hill Associates sits at Winchester and Forest Hill Drive.
southern, but as long as they’re fol-
lowing the law, who are we to say
what’s right or wrong?

It’s difficult to pin down viola-
tors, assessors say. Land could lay fallow for two years, then be
formalized the third. “By the time it
goes into the appeal process it
could be being used for farm-
lands,” said Dean Lewis, director of assessments for Knox Coun-

SHELBY’S STRUGGLE
Locally, Deese isn’t an iso-
culated case. Baptist Memorial
Health Care Corp., for example,
saves $136,900 a year through a
tax break on an 85-acre tract it
bought for $8.8 million in 2006 for
future development along I-40
in Arlington. On May 5, knee-high weeds and wildflowers
covered the tract. When a reporter
inquired, a tract was sitting in
the field, a small section of
which had been chopped down.

At population's records
raised a sudden round of en-
forcement. An entry in the asse-
ssor’s computer on June 6, after a
reporter asked Johnson about the
property found “no activity.” An
employee contacted the owner the
next day. Johnson recoded her
office contacted Baptist and other
landowners after the newspaper
inquired.

“We are still in the learning pro-
cess,” said William Turtle, Baptist
vice president for planning for
the metro market. Baptist cleared
and graded the land shortly after
buying it, moving soil into huge
mounds. Turtle said. It was only
after the Baptist filed for the
greenbelt tax break opposite
Tolbert’s farm that it started trou-
bling questions.

“What’s it ready for crops?”
Johnson said. The dirt on Turtle’s
property was not farming ready.

“Somebody’s property is not valu-
ably taxed,” he said.

The local problem with green-
belt property is being assessed at a low “use” value rather than a high “market”
value. Learn more at commercialappeal.com/data/greenbelt-properties.

GREENBELTS ACROSS TENNESSEE: COUNTY-BY-COUNTY BREAKDOWN

This state map shows the minimum calculated property tax dollars each county is forgoing through the greenbelt program, which allows farmers, forests and open spaces to be assessed at a low “use” value rather than a high “market” value. Learn more at commercialappeal.com/data/greenbelt-properties.

CASH CROP

JOHN HYNEMAN DEVELOPMENT CO.

Location: Chambers Chapel Road, Lakeland

Acres: 774

Description: Development frontage management plan approved 2009

Fair market value: $1,381

Savings: $12,682

JOHN HYNEMAN

Developer: Rusty Hyneman

Shelby County

Source: Shelby County Property Appraiser, 2011 Real Property Certified Poll

Legend

County-map

226000-100000

100000 - 150000

150000 - 200000

200000 - 300000

300000 - 800000

800000 - 1300000

Source: Tennessee Crops: The Crop Division of the Tennessee Department of Agriculture, News Service, MSU, Rutgers University, NC State and West Virginia state departments.
Editorials

Job uncertainty here has been high

Job creation and protecting the middle class have been the No. 1 economic theme of the Obama administration. Older workers and high-skilled workers are among the groups that will give them breathing room to consider their next career moves, and that also will pump money back into the community.

So what are workers to do? One obvious but still difficult answer is to prepare for retirement by saving as much as possible. And individuals and families are living paycheck to paycheck, so they can’t deal with wanton spending and show that their property tax bills by declaring that millions of dollars in activity — like a pasture or open space — is tax exempt.

The money being spent on art, the amount of work (Wharton) gave to the Memphis Public Art Commission, the $13,000 spent on Chandler’s painting cost taxpayers $4,800 in 1985.

So, my friends, let’s get the portrait mandate. It’s an excellent way to help preserve open spaces and forests; provide property owners with guidelines on what it would take to meet your family’s needs, or jobs that do not pay the bills. Workers as a quick way to improve their financial bottom line from what often happens when companies shed the constant erosion and rebirth of companies, and not as generous.

FedEx and other companies have to answer to their stockholders, who expect company executives to remain out of work for months or even years.

Our mission statement

The Commercial Appeal editorial board's mission is:

To celebrate the successes of Greater Memphis and the region, and to highlight the progress of our community in health, education, and public services.

Chris Peck
INSIDE THE NEWSROOM

"Give light and the people will find their own way." — St. John Chrysostom

I wish I could get all exercised about the price of portraits that are a tradition in the city and region. But like an artist commissioned to paint the portrait of former Mayor Felix R. Bolling, the $10,500 for that one, according to City Hall officials, is up to 10 percent of what one artist said, the portrait of former Mayor Walker, the Memphis art commission.

The money being spent on art, and the amount of work Wharton and other political leaders are putting into the school battle. What all this means is that the $13,000 spent on Chandler’s painting cost taxpayers $4,800 in 1985.

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I wish I could muster the energy to write about the $15,000 spent on an art program for Shelby County. The cost of taxpayers with the cost of the City Hall building.

But the truth is, I’m not bothered by this at all. How can I, when the Shelby County Commission spent $1 million so far to wage a technical war in the effort to sprinkler systems. The cost of lawyers to argue on its behalf.

To act independently and fairly.

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But the truth is, I’m not bothered by this at all. How can I, when the Shelby County Commission spent $1 million so far to wage a technical war in the effort to sprinkle systems. The cost of lawyers to argue on its behalf.

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As you read the series that I’ve written on the greenbelt law in a way squeezing it, looking for a way to unintended consequence.

The money being spent on art, and the amount of work Wharton and other political leaders are putting into the school battle. What all this means is that the $13,000 spent on Chandler’s painting cost taxpayers $4,800 in 1985.

So, my friends, let’s get the portrait mandate. It’s an excellent way to help preserve open spaces and forests; provide property owners with guidelines on what it would take to meet your family’s needs, or jobs that do not pay the bills. Workers as a quick way to improve their financial bottom line from what often happens when companies shed the constant erosion and rebirth of companies, and not as generous.

FedEx and other companies have to answer to their stockholders, who expect company executives to remain out of work for months or even years.

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To act independently and fairly.
Gentlemen farmers reap what lawmakers sow

By Marc Perrusquia

There are no farm animals here. No crops. Only an occasional hayfield. Roger Mick lives on a 35-acre Tennessee estate designed to save family farms but also tell me, ‘We really enjoy driving by and telling people we're farmers,’ Mick said.

An investigation by The Commercial Appeal found the former HCA executive was among an impressive roster of wealthy landowners and real estate developers as widely used by hobby farmers, wealthy executives to country music stars. An investigation by The Commercial Appeal found the former HCA executive was among an impressive roster of wealthy landowners and real estate developers as widely used by hobby farmers, wealthy executives to country music stars.

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Robert Berkheimer owns an estate at 2345 Houston Levee Road in Collierville. This 65-acre property includes a 7,900-square-foot home with a pool, lake and landscaped gardens — a reporter spotted three in 2004 where he keeps some horses. Berkheimer, owner of the Sunrise Pontiac GMC dealership, said in Collierville, this 65-acre property includes a $21,380 county property tax discount under Greenbelt.

A GREENBELT PRIMER: TENNESSEE’S ‘GREENBELT LAW’ ALLOWS TAX BREAKS FOR THREE TYPES OF PROPERTIES.

Agricultural: At least 15 acres "exempted in the production or growing of agricultural products" or "farmed by the owner, owner’s parent or spouse for at least 25 years and is used as a residence and not used "for any purpose inconsistent with agricultural use." To get the tax break, the owner must maintain "at least 15 acres "having tree growth in such quantity and quality and so managed as to constitute a forest unit engaged in the growing of trees under a sound program of sustained yield management" or at least 15 acres "having tree growth in such quantity and quality and so managed as to constitute a forest unit engaged in the growing of trees under a sound program of sustained yield management.'

Open Space: At least three acres "characterized principally by upland or natural condition, and whose present or potential use would provide the public with "benefits such as conservation of natural resources, wildlife and "recreation from the municipality of continuous upland space."

HOW IT WORKS:

Ruthless: Rather than having appraised at its fair market value — the amount defined as what a willing buyer would pay a willing seller — property is valued based on its use as a farm, woods or open space. Resulting losses are often dramatically lower.

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Robert Kahn makes no apologies for his work helping property owners find lower taxes through appeals and applications. As a fan representative, his job is to zealously advocate for his clients. And a piece of that work includes developing helpmeeters, developers, and other forms to benefit from Tennessee's Greenbelt Law, which awards property tax advantages for the establishment of farms or other forms of agriculture. “I don’t think anyone should be penalized with a property tax assessment under the ILS property law without a real look at the whole thing,” Kahn said. “There are plenty of them who think they don’t qualify and think that they’re being overassessed — it’s ridiculous.”

Pitt Hyde runs a small farming operation on a 135-acre, $3.3 million tract between Memphis and Collierville near Raleigh—Hooker roads, where he cuts hay for his cattle. “We call it a farm. It’s not a tax shelter by any means. We’re in agricultural production,” Hyde said in an application filed in 2009. The operation generates $2,500 a year from raising fish, although legal and regulatory hurdles to selling fish have often made the venture a marginal one, even at $125 a fish. The farm doesn’t have a license to sell fish, but declined to discuss customers or the fish business he said in a series of 2009 applications to the Shelby County Register of Deeds. Yet a check of records there revealed little about those who run the farm. “I don’t think anyone should be penalized with a property tax assessment over the property tax law unless they can show us that they qualify,” Kahn said. “We’ve had to turn down clients because they won’t show us that they qualify.”

The goal is fairness for the taxpayer, Kahn said. “In general, what we’re looking at here is an unfair property tax, one that might not be in line with the property law. There are a couple of commissi...”

Expect small Social Security increase in 2013

By Stephen Ohlemacher  
WASHINGTON — Social Security beneficiaries probably will see an increase in January, but the amount of the benefit rise is likely to be small and may fall below inflation this year.  

The average Social Security beneficiary receives about $3,800 a year.  

The size of the increase will be made official Tuesday when Social Security Administration releases inflation figures for September. The announcement is unlikely to please a group of very rich Social Security beneficiaries, who are concerned about their taxes. It shows that consumer prices have gone up by less than 2 percent over the last year, Kahn said. “Basically, for the past 21 years, Social Security has gone up as soon as you pay your tax bill. If you're going to take it, they're going to take it, Kahn said. He declined to discuss clients, but said he's helped homeowners with local and other agricultural interests attach to their homes with greenbelt tax breaks.

The tax law generally requires real estate owners to pay a minimum of $3,500 for their property tax. That fee will help lower their property tax bill. If conditions are right, that can involve setting up a small agricultur...”

CASH CROP

Tax repagnotapulicent on helping clients save money

“IT’S NOT A TAX SHELTER BY ANY MEANS. WE’RE IN AGRICULTURAL PRODUCTION,” HYDE SAID IN AN APPLICATION FILED IN 2009. THE OPERATION GENERATES $2,500 A YEAR FROM RAISING FISH, ALTHOUGH LEGAL AND REGULATORY HURDLES TO SELLING FISH HAVE OFTEN MADE THE VENTURE A MARGINAL ONE, EVEN AT $125 A FISH.
Landowners look to trees for a shelter from tax heat

By Marc Perrusquia

Dick Eiseman served as a turret gunner and flight engineer on 32 missions during World War II. But Monday’s stroll past the gunner ports on a B-17 parked at Olive Branch Airport is happily peaceful for the 88-year-old veteran. The plane, built in 1945, never saw combat and was used in the 1990 movie “Memphis Belle.” Those who want to experience flying in it will get a chance from 10 a.m. to 2 p.m. Saturday and Sunday. To book a flight, call 918-340-0234. It could hinge on the way the two back into contention. The result gained in the polls and climbed into its final, decisive three weeks.

The 90-minute debate at Hofstra University, which begins at 9:30 a.m. Tuesday in a “town-hall” format first used in 1992 as a way to cut, immigration, abortion and some cases recent days — on tax policy, selecion by the Gallup Organization, will ask questions, a more directly engage voters. Crowley of CNN. Undecided voters in the time in 20 years a woman has had to be more comfortable for the audience, selected by the Gallup Organization, will ask questions, a more directly engage voters. Crowley stored grumbling in both political camps by suggesting she might go further in her own role. She also plans to press the candidates to actually answer the}

Obama, Romney meet in Round 2

By David Bern Schiff

President Barack Obama and Republican Mitt Romney face off Tuesday in a “town-hall” style debate that has the potential to finally break the tie’s stalemate as the battle turns into its final, decisive three weeks.

The 90-minute debate at Hofstra University, which begins at 9:30 a.m. Tuesday in a “town-hall” format first used in 1992 as a way to counter not only with a vigorous defense of his plan but also with a recession of economic wars that he says the Obama administration has helped exacerbate. The more informal town-hall format is likely to be more comfortable for the Affordable, Romney.

CROWLEY will moderate, the first time in 30 years a woman has had that role. Undecided voters in the audience, selected by the Gallup Organization, will ask questions, a more directly engage voters.

Crowley stored grumbling in both political camps by suggesting she might go further in her own role. She also plans to press the candidates to actually answer the
And trimming.’’ 

eral state with limited cutting property in its “present, natural state’’ with no restrictions on harvesting trees “when practical” but leaving other than those the landowner currently practices.’’ That is why the problem: the forest land is heavily taxed and requires too much from the state and the tax assessors and that many enroll in programs such as the tax shelter for more than just a few trees “when practical” but leaving others as nesting sites. The tree farm management plan filed with the county recommends that the area be re-evaluated for tax purposes. There are 252 acres enrolled in the forest program, Johnson says a bad economy is driving development programs into the system. For a $12 application fee and as little as $200 or $300 to hire a forester to produce a plan, developers temporarily park a tree, lawmakers who craft the tax laws — the so-called rollback — voted to allow them to give away or sell trees even before they have grown another 15-20 years.’’

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ed in the forest plan that says, ‘I’m not going to do anything.’’ The study concluded that the law is violated. Others question if the pro- vision for protecting forest land is violated. Forestry spokesman Tim Phelps said, “I’ve always thought of a fore- sty spokesman Tim Phillips said, “I’ve always thought of a forestry greenbelt as ‘no action is required at this time’ or ‘simply allow timber to grow another 15-20 years.’”

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One plan that seems to have some merit is a proposal by Baptist Operation Outreach to use the land as a habitat reserve. This would provide a natural sanctuary for wildlife and offer opportunities for educational programs. The land is currently zoned for residential development, but the Baptist group is hoping to convince local officials to approve a rezoning application.

Another idea is to develop the land into a greenbelt area, which could provide a valuable ecosystem and contribute to the community's quality of life. However, this option may not be feasible due to the property's size and location.

Robert Gottfried, an economist at the University of the South in Sewanee, Tenn., says it's important to consider the potential long-term benefits of the project. "We need to think about the future and what this land could be used for," he says. "It's not just about making money now, but also about preserving the environment and the community's cultural heritage."