

Appalachian Land Ownership Study Tennessee Teach-in – May 20, 2017

Green McAdoo Cultural Center, 101 School Street, Clinton, Tennessee 37716

<http://www.greenmcadoo.org/contact-and-directions>

Organized by the Tennessee Land Study Task Force

- Goals:
  - To share information about original land ownership study and efforts to address land ownership with Tennessee
  - To share information from what people know about their counties and land dynamics
  - To share some tools and information – how to research land in Tennessee, right to see public information
  - To talk about next steps

11:00 Introductions – Introduce teach-in and purpose, participants and agenda, a little history about where we are

11:30 Community Mapping - Everyone will do some information sharing and mapping about what they know about land and ownership in their county/area.

12:30 Lunch – History of Land Ownership – looking back to look ahead

1:30 Sharing from the Appalachian Land Ownership Study from 1979

Why and how was it done? What was learned? What happened?

Tips and challenges, questions

Some stories of organizing around land, minerals and taxation

2:00 Changes in Land Ownership since the 1980's

2:15 Researching land ownership – What are your rights to this information? Where can you find this information? Take a look at the Tennessee Property Web site. What are some important changes in land ownership in the region?

2:45 Break

3:00 Where should we go from here? What are people's questions, interest in studying and organizing around land ownership, knowing more about land in their county or area? What are some next steps? How to coordinate this work within Tennessee and with larger land study project?

3:45 – Evaluation and Closing

## **Some Organizing Stories and Strategies Relating to Land and Mineral Ownership and Impacts**

### **Save Our Cumberland Mountains Formed Around Mineral Tax Complaint – early 1970's**

Save Our Cumberland Mountains formed originally with a tax complaint about property taxation for large property owners in five coal counties in Tennessee – Campbell, Scott, Morgan, Claiborne and Anderson Counties. Research showed that companies owned 34% of the land but only paid 3.4% of the property taxes on their surface. Minerals were untaxed. This effort led to increased assessments of land and minerals in Tennessee coal counties and this organizing effort created a new organization that is still around today – now called Statewide Organization for Community Empowerment (SOCM).

### **Appalachian Land Ownership Study – published 1981**

The Appalachian Alliance formed in the 1970's to address issues of mining, flooding, and poverty. They developed a land task force that was the driving force for the Appalachian Land Ownership Study. The Alliance knew that there was an issue with concentration and control by large land owning companies, most headquartered outside the county or the country, and that the resources of these counties were profiting the owners but not supporting the county. The Alliance, Appalachian State University and Highlander Center received a grant from the Appalachian Regional Commission to do a land ownership study. Organizers of the study had learned about participatory research and decided that this study would involve people from various states who lived and worked in the area, to come together, plan and go out and do the research. In six states, teams of people fanned out to collect this information over the summer of 1979 and in 1981 the coordinators completed the reports detailing the overall findings.

### **Creation of the Kentucky Fair Tax Coalition and Campaign on Mineral taxation**

Following the Appalachian Land Ownership Study, the Appalachian Alliance decided to support a new organizing effort in Kentucky, that resulted in the creation of the Kentuckians Fair Tax Coalition (now known as Kentuckians for the Commonwealth). This organization pushed for increased taxation of minerals, based on the land ownership study, and over many years, brought in millions of dollars to coal counties for mineral ownership.

### **Severance Taxes**

Severance taxes for coal were passed as a way to funnel money back to states and counties from the profits, where coal and other minerals and resources are removed and sold. The tax is levied on minerals taken out of the ground and includes coal, but also may include other minerals such as oil and gas. These funds are divided various ways in different states, but have served as an important income for local counties for roads, schools and other services. Groups have worked to pass severance taxes, to increase severance taxes and to extend taxes to additional minerals. Currently, the problem is that when the resource declines, the funding declines and many counties in Appalachia have large drops in their coal severance tax income which they have come to depend upon.

### **Alaska Permanent Fund:**

This fund was created in 1976 in Alaska to have part of the revenues from oil development on Alaska's North Slope to go into a fund that benefits current and future generations of Alaskans, with the understanding that the oil revenues will not last forever. The fund contained \$55 billion at the end of 2016. Each permanent resident of Alaska also receives an annual Permanent Fund dividend.

### **Surface Land Rights Protections**

Surface land ownership over separate mineral ownership causes problems – companies come in and destroy the surface, ruin water supplies, run roads across land in order to remove minerals. There are various histories of how this came about but much of the coal was severed before strip mining existed. So in Tennessee SOCM was able to pass the Surface Rights Law, that requires surface owners permission to strip mine if minerals were severed before strip mining existed. In Kentucky, KFTC worked to amend the Kentucky Constitution in a state wide ballot campaign and won similar protections for surface owners under these Broad Form Deeds.

### **Abandoned Mine Lands Fund**

With the passage of the Federal Stripmining, Control and Reclamation Act (SMCRA) of 1976, the Abandoned Minelands Fund was set up to collect a severance tax from coal operators that would be used to reclaim strip mined lands disturbed before 1976. Over the years, many devastated sites have been reclaimed using this fund. Current efforts with the Alliance of Appalachia and other groups seek to pass legislation to increase funds that are available and push for economic development linked to reclamation. SMCRA set up a bonding system for coal companies that is supposed to be sufficient to reclaim more current sites if the operator abandons the site before reclamation is done.

### **Dogwood Alliance Protecting Southern Forests**

The Dogwood Alliance has worked for decades to protect forest land in the Southeast, including corporate owned forestland. Out of past campaigns they have negotiated agreements with paper companies to encourage conservation and discourage pine plantations. They are now working on a campaign *Our Forests Aren't Fuel*, addressing the massive exporting of wood pellets made from Southern Forests that are being sent to Europe to burn to provide power.

Other Stories and Ideas? Send to Susan Williams at [Swilliams@highlandercenter.org](mailto:Swilliams@highlandercenter.org) to add!



## PRIOR RESULTS ON LAND OWNERSHIP

### A. Original "Who Owns Appalachia?" documents

Guide to the Appalachian Land Ownership Survey Records, 1936-1985

<http://collections.library.appstate.edu/findingaids/ac104>

- Special Collections of Belk Library, Appalachian State U. provides this "Finding Aid" to all their documents on the land ownership initiated in 1978

*Appalachian Land Ownership Task Force reports*

<http://omeka.library.appstate.edu/>

- Appalachian State University Digital collections homepage

Alabama final report: <http://omeka.library.appstate.edu/items/show/43623>

Kentucky final report: <http://omeka.library.appstate.edu/items/show/43625>

North Carolina final report: <http://omeka.library.appstate.edu/items/show/43661>

Virginia final report: <http://omeka.library.appstate.edu/items/show/43662>

Tennessee final report: <http://omeka.library.appstate.edu/items/show/43626>

### B. Follow-up study documents

*Who owns West Virginia (2013)*

<http://www.wvpolicy.org/wp-content/uploads/2013/12/land-study-paper-final3.pdf>

*Who owns Alabama Timberland and Why Should We Care? (2016)*

<http://aers.auburn.edu/conner-bailey/alabama-timberland/>

- database of timberland owners in all 67 Alabama counties
- prepared by Prof. Connor Bailey (emeritus, Auburn U.) and Andrew Gunnoe (Maryville College) when he was a post-doc scholar at Auburn
- 70 percent of Alabama is in timberland; top 30 ownership entities control over 20 percent of that land; absentee ownership accounts for 59 percent

## TOOLS

### **Access to Public Records in Tennessee**

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- Explains rules on making public records requests
- A website of the Digital Media Law Project, Berkman Center for Internet and Society, Harvard University

### **Knox GIS**

<http://www.kgis.org/KGISMaps/Map.htm>

- searchable property information for Knox County
- combines from City of Knoxville, Knox County, and Knoxville Utility Board

# Appalachian Land and Livelihoods Project

## Mission

The mission of the Appalachian Land and Livelihoods Project is to provide accurate data about land and mineral ownership and public revenues to communities, scholars, local governments and businesses, and other stakeholders.

## Overview

The Appalachian Land and Livelihoods Project is a community / scholarly collaboration to gather accurate data about land and mineral ownership and public revenues in order to help local projects to build strong and sustainable livelihoods and vibrant communities. There are many promising projects of economic diversification in Central Appalachia. Many of these draw on historical, cultural and natural assets. However, concentrated ownership of land and resources is a barrier to just economic transition. The 1979-1981 study *Who Owns Appalachia?* found that 72% of land and 80% of mineral rights are absentee owned across the region. Public revenues from natural resource extraction have been volatile. Funding for schools and other public services are in steep decline. To address this barrier to economic transition, a broad collaborative research coalition formed in 2016 that brings together concerned citizens, practitioners, and scholars from six states so far: Alabama, Kentucky, North Carolina, Tennessee, Virginia, and West Virginia. This project will provide data about land and revenues tailored to local needs. It will also support communities that want to document traditional Appalachian and non-market land-based livelihoods and histories. The regional study embraces a vision of community leadership, horizontal collaboration, and social justice, and the coalition presently includes grassroots community members and organizations, as well as state and regional non-profits and academic institutions. This project aims to contribute toward building the foundation of a campaign to transform the land and resource ownership model that has perpetuated environmental and economic injustice in Appalachia.

## Get Involved

The project is organized through local county, state, and regional working groups (see 'Working Groups Overview' sheet). Contact any of the following to learn more:

### Regional Contacts and Resources:

**Web:** [www.appalachianlandstudy.com](http://www.appalachianlandstudy.com)

**Listserv:** [appalachian-land-study@googlegroups.com](mailto:appalachian-land-study@googlegroups.com)

Lindsay Shade ([lshade@gmail.com](mailto:lshade@gmail.com))

Betsy Taylor ([director@likenknowledge.org](mailto:director@likenknowledge.org))

Karen Rignall ([karen.rignall@uky.edu](mailto:karen.rignall@uky.edu))

David Rouse – VA ([davidrouse20@comcastnet](mailto:davidrouse20@comcastnet))

Bonnie Swinford – TN ([bswinford1@yahoo.com](mailto:bswinford1@yahoo.com))

### Regional Interim Planning Group:

Joe Childers – KY ([joe@childerslaw.com](mailto:joe@childerslaw.com))

Tauna and Michael Gulley – VA ([tg6b@uvawise.edu](mailto:tg6b@uvawise.edu))

Joanne Hill – KY ([jhill4kywcats@gmail.com](mailto:jhill4kywcats@gmail.com))

Jacob Meadows – NC ([meadowsja@appstate.edu](mailto:meadowsja@appstate.edu))

Bill Price – WV ([bill.price@sierraclub.org](mailto:bill.price@sierraclub.org))



# Appalachian Land and Livelihoods Project

## Working Groups

The following represent the organizational structure of the project so far. The mandate and structure of these teams may evolve and require further clarification as they begin to form, and additional working groups and teams may be needed as our work progresses. The following have been convened or are in the process of being convened as soon as possible:

### **Interim Planning Group**

The Interim Planning Group is a temporary group that supports regional coordination and administration of the study until a Regional Steering Committee can be formed. The key responsibilities of this group are to: liaison within their states and counties to facilitate deep listening to understand what people in communities and states want from this study; to determine how the regional effort can respond to the needs of people who themselves already doing community-based work; organize regional meetings, forums, trainings and popular education materials for the initial study development and design process; support recruitment, engagement, and broad inclusion, especially of people and places likely to otherwise be marginalized or underrepresented; ensure the development of basic communications infrastructure facilitate the process of developing the study's mission, values, and institutional and decision-making structures; coordinate with the fundraising working group to develop funding priorities, budgets, and proposals.

### **Regional Steering Committee**

This committee will oversee the collaborative research project and make regional scale decisions about research design. It will operate according to the study's vision and principles. Its most important role is to nurture a vibrant community of inquiry that encourages innovation, high ethical standards, and listens carefully to what is actually happening in Appalachia. A key goal should be to nurture trust, respect, and mutual inspiration among participants in all aspects and phases of the research process. The meetings of the steering committees will be safe spaces in which people can freely express ideas and feelings, and in which their perspectives, identities, values, and emotions will be respected and validated. This is not a top-down organizing structure. After State Committees and County Teams form they will empower and send representatives to the Regional Steering Committee.

### **State Steering Committees**

These committees will oversee the conduct of research in their states and will operate according to the study's vision and principles. Their specific responsibilities include to: listen deeply to realities and needs in local communities in their state by conducting public forums, community listening projects, and/or other forms of participatory and collaborative deliberation or research; identify research questions relevant to stakeholders in their states; catalyze and support county research teams; serve as the communications clearinghouse for reports from and to county teams; develop and oversee communications campaigns to the general public in their state.

### **County Research Teams**

These are teams of people who reside in communities under study. They will be supported by state and regional steering committees and by specialized working groups. These teams are the foundation of the research project throughout. County research teams will play a crucial role in gathering and prioritizing the questions that drive the regional project. They will identify unique, more local issues that they want to study in addition to the ones that are universal to the whole regional study. Core research questions will emerge from community forums and participatory research. The county research teams need to engage and reflect their whole county, with particular concern to include under-served or marginalized communities in the research process.

[over]




## Researching Tennessee Property On-Line

Because Tennessee counties support themselves with property taxes, there is a system for mapping the property and appraising the property for tax purposes. The state of Tennessee monitors the appraisals for most counties and keeps a central data base for many counties. Some larger and urban counties have their own on-line systems that are separate. In each county, there is also a property tax assessor office who keeps the records locally. The property assessors usually know a lot about land ownership and can be a resource to find out property information, including who the largest landowners are. **All of these records are public records and anyone has the right to see them. There is a Tennessee Public Records Law, which requires this openness for most government records. Offices are allowed to charge a reasonable fee for copies.**

1. To research property owners in Tennessee in most rural counties, go to:


[http://www.assessment.cot.tn.gov/RE\\_Assessment/](http://www.assessment.cot.tn.gov/RE_Assessment/)

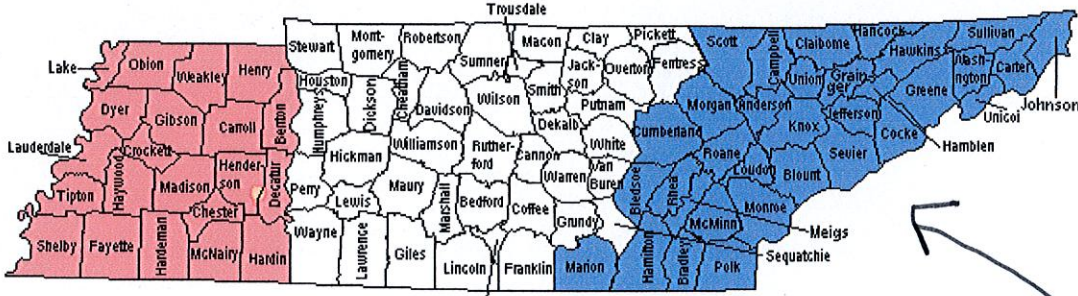
You will see this screen.

State of Tennessee  Comptroller of the Treasury

### Real Estate Assessment Data

The information presented on this site is used by county Assessors of Property to assess the value of real estate for property tax purposes. Data on this site exists for 84 of Tennessee's 95 counties. Links are provided at the bottom of this page for the counties not included here, which are Bradley, Chester, Davidson, Hamilton, Hickman, Knox, Montgomery, Rutherford, Shelby, Sumner and Williamson.

*This site has been awarded the International Association of Assessing Officers' Distinguished Assessment Jurisdiction Award* 



or make a selection from the following list:

ANDERSON ▼


Search



select county  
or  
Click on  
county  
on map

2. Select county you want or click on county in the picture.

You will get a search box. You can enter the owner (last name first if an individual) or an address and hit the search button and it will bring up any records for that name or address.

State of Tennessee  Comptroller of the Treasury  
**Real Estate Assessment Data**

Home About New Search

Please enter the desired search criteria, then click on the **SEARCH** button. You must be using a Javascript-enabled browser to view these pages.

County: SEQUATCHIE ▼

Owner Name: Sequatchie LLC Enter last name first.  
Example: SMITH J or SMITH JOHN

Property Address: Enter street name first, then number if desired.  
Example: MAIN ST 1200

Parcel ID: **Control Map**  
Three numbers with up to two optional letters following.  
Examples: 012 or 100A

**Group**  
Up to two optional letters.  
Examples: B or AA

**Parcel**  
Five numbers with decimal added.  
Example: 025.00

Subdivision Name: Example: RIVER OAKS

Classification: ALL CLASSES ▼

Sale Date: From Dates must be entered in the following format: mm/dd/yyyy  
Example: 01/31/2000 Through

Sort Selection by:

- ☒ Owner
- ☐ Property Address
- ☐ Parcel ID
- ☐ Subdivision
- ☐ Classification
- ☐ Sale Date

**SEARCH** **RESET**

you

enter

owner name

or property address



3. Press Search and it will then give you a list of all properties held by that property owner.

This listing can be sorted on an individual column by clicking the column header. A second click will reverse the order for that column.

	Owner	Property Address	Ctrl Map	Grp	Parcel	Sj	Parcel ID	Subdivision	Lot	Class	Sale Date	
Select	SEQUATCHIE LLC	GRUNDY COUNTY LINE	007		001.00	000	007 00100 000007			FARM	06/26/2006	GIS Map
Select	SEQUATCHIE LLC	GRUNDY COUNTY LINE	008		003.00	000	008 00300 000008			FARM	12/17/2008	GIS Map
Select	SEQUATCHIE LLC	TATE HILL RD	012		002.00	000	012 00200 000012			FARM	06/23/2006	GIS Map
Select	SEQUATCHIE LLC	BENNIE CAMP RD	014		016.00	000	014 01600 000014			FARM	06/23/2006	GIS Map
Select	SEQUATCHIE LLC	NEAR CAGLE SPRING	016		001.00	000	016 00100 000016			FARM	06/23/2006	GIS Map
Select	SEQUATCHIE LLC	CHERRY BRANCH RD	017		002.00	000	017 00200 000017			FARM	06/23/2006	GIS Map
Select	SEQUATCHIE LLC	CUMBERLAND MTN	017		005.00	000	017 00500 000017			FARM	08/07/2009	GIS Map
Select	SEQUATCHIE LLC	MCCARVER RD	019		001.01	000	019 00101 000019			FARM	06/23/2006	GIS Map
Select	SEQUATCHIE LLC	CUMBERLAND MTN	019		031.00	000	019 03100 000019			FARM	06/23/2006	GIS Map
Select	SEQUATCHIE LLC	BOWATER RD	019		037.00	000	019 03700 000019			FARM	03/26/2006	GIS Map
Select	SEQUATCHIE LLC	CUMBERLAND MTN	020		001.00	000	020 00100 000020			FARM	06/23/2006	GIS Map
Select	SEQUATCHIE LLC	SMITH MOUNTAIN	021		001.02	000	021 00102 000021			RESIDENTIAL	06/23/2006	GIS Map
Select	SEQUATCHIE LLC	CUMBERLAND MTN	022		018.00	000	022 01800 000022			FARM	06/23/2006	GIS Map
Select	SEQUATCHIE LLC	S R 399	024		006.00	000	024 00600 000024			FARM	06/23/2006	GIS Map
Select	SEQUATCHIE LLC	COCA COLA RD 458	024		007.00	000	024 00700 000024			FARM	06/23/2006	GIS Map
Select	SEQUATCHIE LLC	CUMBERLAND MTN	030		056.00	000	030 05600 000030			FARM	06/23/2006	GIS Map
Select	SEQUATCHIE LLC	KELLY CREEK RD	068		001.01	000	068 00101 000068			FARM	06/23/2006	GIS Map

New Search

Glossary of Terms

How to Search

Fact Sheet

When you get that record, you will see the name and address –

You can click on the select button to the left or the GIS map button to the right for each property.

4. If you click on the Select button, it brings up the appraisal information, value of land and buildings, and at the bottom are deed references for land transactions for this piece of property and land size.

State of Tennessee  Comptroller of the Treasury  
**Real Estate Assessment Data**

Home About New Search Return to List

County Number: 077 County Name: SEQUATCHIE Tax Year: 2016

**Property Owner and Mailing Address**

Jan 1 Owner: SEQUATCHIE LLC  
 S. TIMBERLAND INVESTMENT  
 14120 BALLANTYNE CONDOMINIUM PLACE  
 SUITE 525  
 CHARLOTTE, NC 28277

Current Owner: SEQUATCHIE LLC  
 S. TIMBERLAND INVESTMENT  
 14120 BALLANTYNE CONDOMINIUM PLACE  
 SUITE 525  
 CHARLOTTE, NC 28277

**Property Location**

Address: GRANDY COUNTY LINE  
 Map: 007 Gap: Ctrl Map: 007 Parcel: 001.00 PI: \$11,000

**Value Information**

Reappraisal Year: 2016

Land Mkt Value: \$415,200  
 Improvement Value: \$0  
 Total Market Appraisal: \$415,200  
 Assessment %: 25  
 Assessment: \$103,800

**General Information**

Class: 10 - FARM  
 City A: 000 City: 000  
 SS01: 000 SS02: 000  
 District: 02 Met Area: 1132  
 A Bldgs: 0 A Mobile Homes: 0  
 Utilities - Water / Sewer: 12 - NONE / NONE Utilities - Electricity: 00 - NONE  
 Utilities - Gas / Gas Type: 00 - NONE Zoning:

**Subdivision Data**

Subdivision:  
 Plat Bk: Plat Pg: Block: Lot:

**Additional Description**

**Building Information**

**Extra Features**

**Sale Information**

Sale Date	Price	Book	Page	Vac/Imp	Type Instrument	Qualification
06/28/2016		211	5	VACANT	WD	P
05/15/1982	\$0	MS22	38			
12/31/1971	\$0	25	573			
03/15/1971	\$0	MS18	71			
07/21/1960	\$0	54	410			

**Land Information**

Deed Acres: 0.00 Calc Acres: 0.00 Total Land Units: 489.50  
 Land Type: 62 - WOODLAND 2 Soil Class: A Units: 322.50  
 Land Type: 62 - WOODLAND 2 Soil Class: F Units: 147.00

New Search Return to List View GIS Map for this Parcel

Glossary of Terms	How to Search	Fact Sheet
Division of Property Assessments Home Page	Comptroller of the Treasury Home Page	State of Tennessee Home Page

owner and address

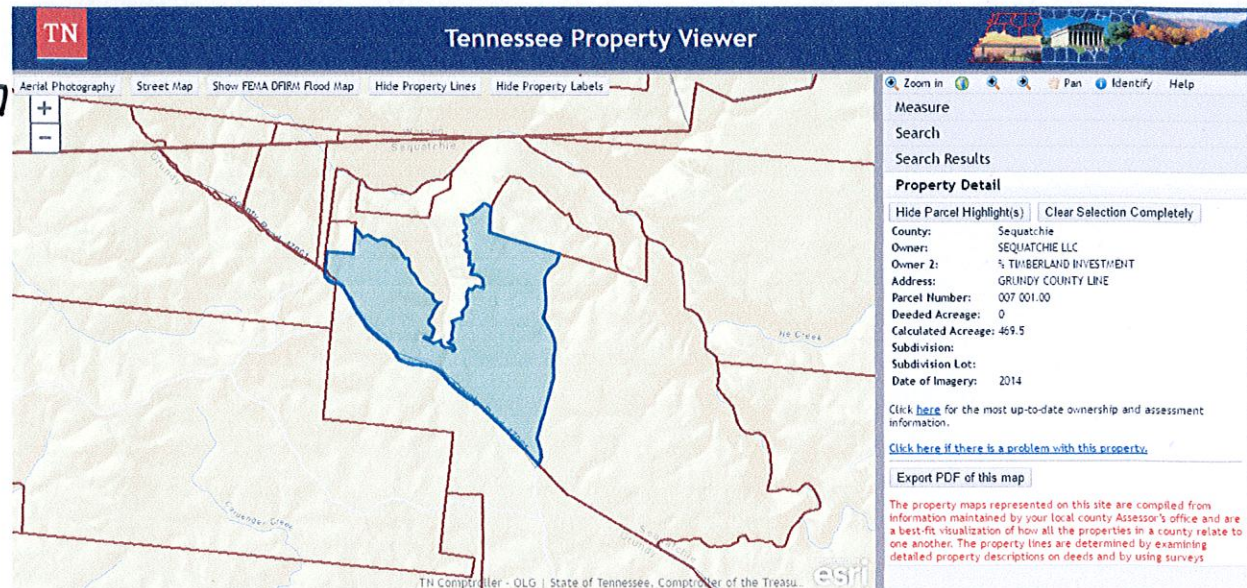
appraised value

past sales - reference to deeds in registrar of deeds office

land size



5. You can click on the GIS map button to the right and that will bring up the map of the property and the appraisal information.



Above the map you will see tabs and with these, you can get a aerial photograph of the property, get street names, see if property is in the floodplain. To the right you will see more information about the property – and you can click the button on the bottom panel to the right (click here for the most up-to-date ownership and assessment information. This page gives you details, including past sales information and where to find those deeds in the Register of Deeds offices.

### A Note About Limits of On-Line Research

With this system, you have to know owner names or property addresses. It does not allow you to search by size of parcels. If you know a property address, you can find the owner. You may need to actually go to the property assessor's office should also be able to help you. They should have a paper copy of these records and you may have to spend some time going through those and they also have property tax maps that can be looked at for various sections of a county.

The counties below maintain their own property sites:

**Bradley County**

[Bradley County Assessor of Property](#)

**Chester County**

[Chester County Assessor of Property](#)

**Davidson County**

[Metro Nashville/Davidson County Assessor of Property](#)  
[Metro Nashville/Davidson County Planning Department / GIS](#)

**Hamilton County**

[Hamilton County Assessor of Property](#)

**Hickman County**

[Hickman County Assessor of Property](#)

**Knox County**

[Knox County Assessor of Property](#)  
[Knox County GIS](#)

**Montgomery County**

[Montgomery County Assessor of Property](#)

**Rutherford County**

[Rutherford County Assessor of Property](#)

**Shelby County**

[Shelby County Assessor of Property](#)

**Sumner County**

[Sumner County GIS website](#)

**Williamson County**

[Williamson County Assessor of Property](#)

**Other County Offices:**

To find out what taxes are paid, this information is kept in the county trustee offices.

To research deeds and land transfers, this information is kept in the Register of Deeds office.



## Resource Page -- Prepared for Land Study Teach-In, Clinton, TN -- May 20, 2017

**APPALACHIAN LAND STUDY** – collaborative group begun by anthropologist Karen Rignall and a geographer Lindsay Shade at the University of Kentucky in fall 2016

- **Appalachian Land Study working group**
  - <http://www.appalachianlandstudy.com/>

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# National Freedom of Information Coalition

PROTECTING YOUR RIGHT TO OPEN GOVERNMENT

Published on NFOIC (<http://www.nfoic.org>)

[Home](#) > [Printer-friendly](#)

## Tennessee FOIA Laws

[About FOI](#)

### Tennessee Open Meetings Law

The **Tennessee Open Meetings Law** legislates the methods by which public meetings are conducted. Title 8, chapter 44, part 1 of the Tennessee code defines the law. The law states that a meeting is any gathering of a quorum of the members of a public body in order to deliberate or decide on public policy. If violated, any action taken during the meeting is considered void.

**Open Meetings Law** Tenn. Code Ann. 8-44-102 etseq.

Closed: Labor negotiations; personnel matters; and discussions with an attorney regarding pending litigation.

### Tennessee Open Records Act

The **Tennessee Open Records Act** is a series of laws designed to guarantee that the public has access to public records of government bodies at all levels. Records in the possession of public agencies in Tennessee are open to perusal by the public unless they are specifically exempted by statute or case law. Records are defined as any documents, no matter the physical form which are "made or received pursuant to law or ordinance or in connection with the transaction of official business by any governmental agency."

Any citizen of Tennessee can request public records and a statement of purpose is not required. The **Tennessee Open Records Act** does not restrict the use of records and allows seven days to respond to records requests.

**Open Records Act** Tenn. CodeAnn. 10-7-503 etseq.

Exempt: Medical records of patients in state institutions; some investigative records; public school student records; and some economic development issues, such as land acquisition.

Visit, [Tennessee Sample FOIA Request](#), to view a sample FOIA request for the state.

[About FOI](#)

Source URL: <http://www.nfoic.org/tennessee-foia-laws>



# **Tennessee Open Records Act**

## **TENNESSEE CODE ANNOTATED**

**\*\*\* CURRENT THROUGH THE 2009 SESSION \*\*\***

### **TITLE 10. PUBLIC LIBRARIES, ARCHIVES AND RECORDS**

#### **CHAPTER 7. PUBLIC RECORDS**

##### **PART 5. MISCELLANEOUS PROVISIONS**

- § 10-7-501. Reproduction of state records on film**
- § 10-7-502. Photographic copy deemed original record**
- § 10-7-503. Records open to public inspection – Schedule of reasonable charges – Costs**
- § 10-7-504. Confidential records**
- § 10-7-505. Denial of access – Procedures for obtaining access – Court orders – Injunctions – Appeals – Liability for nondisclosure**
- § 10-7-506. Public records having commercial value**
- § 10-7-507. Records of convictions of traffic and other violations – Availability**
- § 10-7-508. Access to records – Records of archival value – Retention or disposal of records**
- § 10-7-509. Disposition of records**
- § 10-7-510. Transfer of documents from criminal cases to not-for-profit depositories**
- § 10-7-511. Preservation of records of permanent value**
- § 10-7-512. Electronic mail communications systems – Monitoring of electronic mail communications – Policy required**
- § 10-7-513. Request for removal of military discharge or redaction of social security number from military discharge**
- § 10-7-514. Subscription service required to view military discharge record over Internet**
- § 10-7-515. Social security identification numbers on documents -- Redaction**

#### **§ 10-7-501. Reproduction of state records on film**

The head of any department, commission, board, or agency of the state government may cause any or all records kept by such head or it to be photographed, microphotographed or reproduced on film; provided, that the microfilm project has been evaluated and approved by the records management division of the department of general services. Such photographic film shall comply with the minimum standards of quality approved for permanent photographic records by the national bureau of standards, and the device used to reproduce such records on film shall be one which accurately reproduces the original thereof in all details.

HISTORY: Acts 1947, ch. 26, § 1; C. Supp. 1950, § 255.93 (Williams, § 1034.80); Acts 1977, ch. 38, § 1; T.C.A. (orig. ed.), § 15-301; Acts 1981, ch. 364, § 3.

#### **§ 10-7-502. Photographic copy deemed original record**

(a) Any photograph, microphotograph or photographic film of any state, county, or municipal public record is deemed to be an original record for all purposes, including introduction into evidence in all courts or administrative agencies.

(b) A transcript, exemplification, or certified copy thereof shall, for all purposes recited therein, be deemed to be a

transcript, exemplification or certified copy of the original.

HISTORY: Acts 1947, ch. 26, § 3; C. Supp. 1950, § 255.93 (Williams, § 1034.82); T.C.A. (orig. ed.), § 15-303; Acts 1991, ch. 369, § 6.

**§ 10-7-503. Records open to public inspection – Schedule of reasonable charges – Costs**

(a)(1) As used in this part and title 8, chapter 4, part 6, “public record or records” or “state record or records” means all documents, papers, letters, maps, books, photographs, microfilms, electronic data processing files and output, films, sound recordings or other material, regardless of physical form or characteristics, made or received pursuant to law or ordinance or in connection with the transaction of official business by any governmental agency.

(2)(A) All state, county and municipal records shall, at all times during business hours, which for public hospitals shall be during the business hours of their administrative offices, be open for personal inspection by any citizen of this state, and those in charge of the records shall not refuse such right of inspection to any citizen, unless otherwise provided by state law.

(2)(A) All state, county and municipal records shall, at all times during business hours, which for public hospitals shall be during the business hours of their administrative offices, be open for personal inspection by any citizen of this state, and those in charge of the records shall not refuse such right of inspection to any citizen, unless otherwise provided by state law.

(B) The custodian of a public record or the custodian's designee shall promptly make available for inspection any public record not specifically exempt from disclosure. In the event it is not practicable for the record to be promptly available for inspection, the custodian shall, within seven (7) business days:

(i) Make the information available to the requestor;

(ii) Deny the request in writing or by completing a records request response form developed by the office of open records counsel. The response shall include the basis for the denial; or

(iii) Furnish the requestor a completed records request response form developed by the office of open records counsel stating the time reasonably necessary to produce the record or information.

(C) *Deleted by the code commission in 2008.*

(3) Failure to respond to the request as described in subdivision (a)(2) shall constitute a denial and the person making the request shall have the right to bring an action as provided in § 10-7-505.

(4) This section shall not be construed as requiring a governmental entity or public official to sort through files to compile information; however, a person requesting the information shall be allowed to inspect the non-exempt records.

(5) This section shall not be construed as requiring a governmental entity or public official to create a record that does not exist; however, the redaction of confidential information from a public record or electronic database shall not constitute a new record.

(6) A governmental entity is prohibited from avoiding its disclosure obligations by contractually delegating its responsibility to a private entity.

(7)(A) A records custodian may not require a written request or assess a charge to view a public record unless otherwise required by law; however, a records custodian may require a request for copies of public records to be in writing or that the request be made on a form developed by the office of open records counsel. The records custodian may also require any citizen making a request to view a public record or to make a copy of a public record to present a photo identification, if the person possesses a photo identification, issued by a governmental entity, that



includes the person's address. If a person does not possess a photo identification, the records custodian may require other forms of identification acceptable to the records custodian.

(B) Any request for inspection or copying of a public record shall be sufficiently detailed to enable the records custodian to identify the specific records to be located or copied.

(C)(i) A records custodian may require a requestor to pay the custodian's reasonable costs incurred in producing the requested material and to assess the reasonable costs in the manner established by the office of open records counsel pursuant to § 8-4-604.

(ii) The records custodian shall provide a requestor an estimate of the reasonable costs to provide copies of the requested material.

(b) The head of a governmental entity may promulgate rules in accordance with the Uniform Administrative Procedures Act, compiled in title 4, chapter 5, to maintain the confidentiality of records concerning adoption proceedings or records required to be kept confidential by federal statute or regulation as a condition for the receipt of federal funds or for participation in a federally funded program.

(c)(1) Except as provided in § 10-7-504(g), all law enforcement personnel records shall be open for inspection as provided in subsection (a); however, whenever the personnel records of a law enforcement officer are inspected as provided in subsection (a), the custodian shall make a record of such inspection and provide notice, within three (3) days from the date of the inspection, to the officer whose personnel records have been inspected:

(A) That such inspection has taken place;

(B) The name, address and telephone number of the person making such inspection;

(C) For whom the inspection was made; and

(D) The date of such inspection.

(2) Information made confidential by this chapter shall be redacted whenever possible, but the costs associated with redacting records or information, including the cost of copies and staff time to provide redacted copies, shall be borne as provided by current law.

(3) Any person making an inspection of such records shall provide such person's name, address, business telephone number, home telephone number, driver license number or other appropriate identification prior to inspecting such records.

(d)(1) All records of any association or nonprofit corporation described in § 8-44-102(b)(1)(E)(i) shall be open for inspection as provided in subsection (a); provided, that any such organization shall not be subject to the requirements of this subsection (d) so long as it complies with the following requirements:

(A) The board of directors of the organization shall cause an annual audit to be made of the financial affairs of the organization, including all receipts from every source and every expenditure or disbursement of the money of the organization, made by a disinterested person skilled in such work. Each audit shall cover the period extending back to the date of the last preceding audit and it shall be paid out of the funds of the organization;

(B) Each audit shall be conducted in accordance with the standards established by the comptroller of the treasury pursuant to § 4-3-304(9) for local governments;

(C) The comptroller of the treasury, through the department of audit, shall be responsible for ensuring that the audits are prepared in accordance with generally accepted governmental auditing standards, and determining whether the audits meet minimum audit standards which shall be prescribed by the comptroller of the treasury. No audit may be accepted as meeting the requirements of this section until such audit has

been approved by the comptroller of the treasury;

(D) The audits may be prepared by a certified public accountant, a public accountant or by the department of audit. If the governing body of the municipality fails or refuses to have the audit prepared, the comptroller of the treasury may appoint a certified public accountant or public accountant or direct the department to prepare the audit. The cost of such audit shall be paid by the organization;

(E) Each such audit shall be completed as soon as practicable after the end of the fiscal year of the organization. One (1) copy of each audit shall be furnished to the organization and one (1) copy shall be filed with the comptroller of the treasury. The copy of the comptroller of the treasury shall be available for public inspection. Copies of each audit shall also be made available to the press; and

(F) In addition to any other information required by the comptroller of the treasury, each audit shall also contain:

(i) A listing, by name of the recipient, of all compensation, fees or other remuneration paid by the organization during the audit year to, or accrued on behalf of, the organization's directors and officers;

(ii) A listing, by name of recipient, of all compensation and any other remuneration paid by the organization during the audit year to, or accrued on behalf of, any employee of the organization who receives more than twenty-five thousand dollars (\$ 25,000) in remuneration for such year;

(iii) A listing, by name of beneficiary, of any deferred compensation, salary continuation, retirement or other fringe benefit plan or program (excluding qualified health and life insurance plans available to all employees of the organization on a nondiscriminatory basis) established or maintained by the organization for the benefit of any of the organization's directors, officers or employees, and the amount of any funds paid or accrued to such plan or program during the audit year; and

(iv) A listing, by name of recipient, of all fees paid by the organization during the audit year to any contractor, professional advisor or other personal services provider, which exceeds two thousand five hundred dollars (\$ 2,500) for such year. Such listing shall also include a statement as to the general effect of each contract, but not the amount paid or payable thereunder.

The provisions of this subsection (d) shall not apply to any association or nonprofit corporation described in § 8-44-102(b)(1)(E)(i), that employs no more than two (2) full-time staff members.

(2) The provisions of this subsection (d) shall not apply to any association, organization or corporation that was exempt from federal income taxation under the provisions of § 501(c)(3) of the Internal Revenue Code (26 U.S.C. § 501(c)(3)) as of January 1, 1998, and which makes available to the public its federal return of organization exempt from income tax (Form 990) in accordance with the Internal Revenue Code and related regulations.

(e) All contingency plans of law enforcement agencies prepared to respond to any violent incident, bomb threat, ongoing act of violence at a school or business, ongoing act of violence at a place of public gathering, threat involving a weapon of mass destruction, or terrorist incident shall not be open for inspection as provided in subsection (a).

(f) All records, employment applications, credentials and similar documents obtained by any person in conjunction with an employment search for a director of schools or any chief public administrative officer shall at all times, during business hours, be open for personal inspection by any citizen of Tennessee, and those in charge of such records shall not refuse such right of inspection to any citizen, unless otherwise provided by state law. For the purposes of this subsection (f), the term "person" includes a natural person, corporation, firm, company, association or any other business entity.

HISTORY: Acts 1957, ch. 285, § 1; T.C.A., § 15-304; Acts 1981, ch. 376, § 1; 1984, ch. 929, §§ 1, 3; 1991, ch. 369, § 7; 1993, ch. 475, § 1; 1998, ch. 1102, §§ 2, 4; 1999, ch. 514, § 1; 2000, ch. 714, § 1; 2005, ch. 263, § 1 2007, ch.



# Summary of State Land Ownership Findings

(in the 80 sample counties)

## KENTUCKY

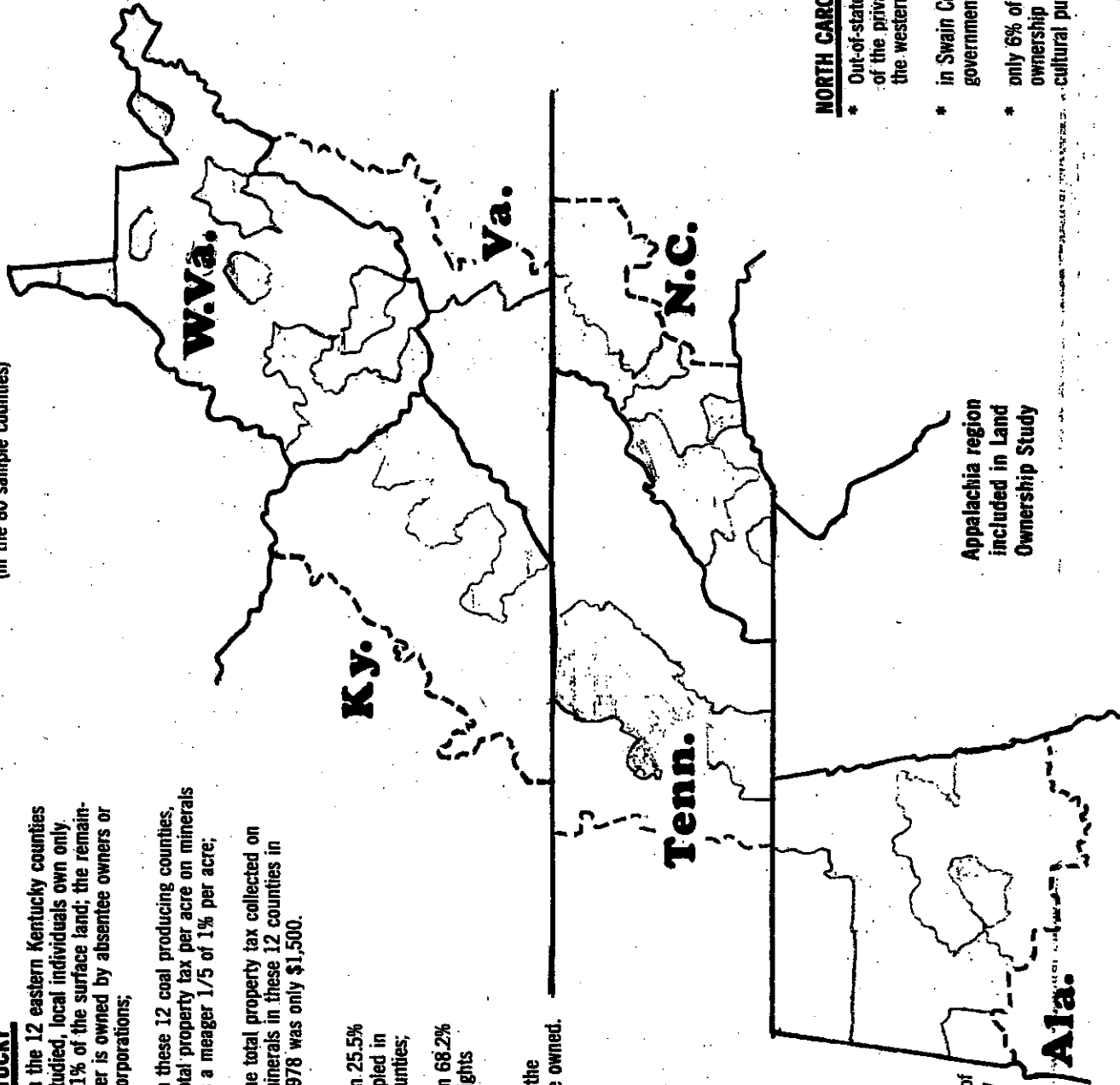
- \* in the 12 eastern Kentucky counties studied, local individuals own only 21% of the surface land; the remainder is owned by absentee owners or corporations;
- \* in these 12 coal producing counties, total property tax per acre on minerals is a meager 1/5 of 1% per acre;
- \* the total property tax collected on minerals in these 12 counties in 1978 was only \$1,500.

## TENNESSEE

- \* corporations own 25.5% of the land sampled in the 14 study counties;
- \* corporations own 68.2% of the mineral rights in this sample
- \* at least 44% of the land is absentee owned.

## ALABAMA

- \* the top 26 landowners own 3.8 million acres of land in the 15 counties studied;
- \* in Greene County, where over half the population lives in poverty, 6% of the landowners (less than 1% of the total population) own 60% of the county's total land acres;
- \* in 3 counties, the 30 largest landowners paid an average of 50 cents per acre in property taxes in 1979.



## WEST VIRGINIA

- \* 50% of the surface land and about 75% of the minerals are owned primarily by absentee and corporate interests;
- \* these companies pay only 16% of the property taxes collected;
- \* over 400,000 acres of land are owned by nine oil companies; over 10 million acres are leased by oil and gas companies

## VIRGINIA

- \* private individuals own only 14% of the mineral rights (coal, oil, gas, etc.) in the 12 counties sampled;
- \* most of the minerals in private (non-government) ownership, 80% are absentee owned;
- \* in Dickenson County, only 3.8% of the total county area is owned by private residents.

## NORTH CAROLINA

- \* Out-of-state residents own 45% of the privately held acres in the western part of the state;
- \* in Swain County, the federal government owns 80% of the land;
- \* only 6% of the land in private ownership is used for agricultural purposes.

## The Human Impact

Among the impacts that directly relate to the outside ownership and control of Appalachian land and minerals are the following:

**POVERTY:** In Appalachia, there exists the paradox of very poor people living atop immense natural resources and wealth.

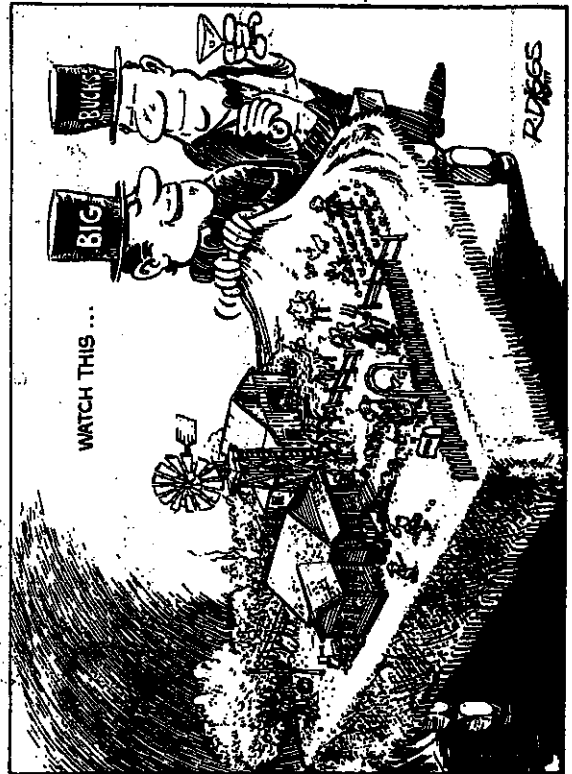
**ECONOMIC DEVELOPMENT:** With absentee ownership, the wealth derived from the land and mineral resources is drained from the region. With concentrated ownership, a few can dominate the course of a county's development. For the common people, these ownership patterns mean a lack of access to good land, a lack of locally controlled capital, and a lack of local infrastructure. In a word, absentee and concentrated ownership limits possibilities for economic diversification.

**AGRICULTURE:** Traditionally in Appalachia, the small farm has been important, both economically and culturally. In the 80 counties surveyed, over one million acres of farmland went out of production between 1969-74. Corporate, absentee, and concentrated ownership are each associated with less use of land for farming.

**HOUSING:** Tightly held ownership of large blocks of land for possible energy or tourism development means that land for housing is simply unavailable, and competition for what land is on the market sends soaring out of the reach of many.

**EDUCATION:** Because of the lack of an adequate and fair property tax system, these mineral rich counties lack the local revenue needed to support school systems, as well as provide other basic services.

**ENERGY AND ENVIRONMENT:** Large energy conglomerates, primarily multinational oil companies, are taking control of the coal and mineral resources in the region. The new owners bring with them new levels of capital and technology, including strip mining on a larger scale than ever before in the region.

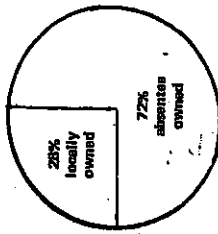


## Land In Appalachia: An Overview

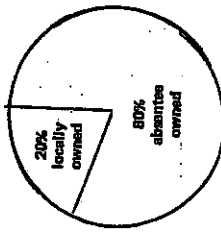
A recently released seven-volume study, prepared by the Appalachian Alliance, has documented land and mineral ownership and property tax patterns in six Appalachian states. Among the conclusions of the "Appalachian Land Ownership Study" are the following:

- \* In the 80 Appalachian counties sampled, the top 1% of the owners own 44% of the land;
- \* The other 99% of the population must compete for the remaining 56% of the land;
- \* Of the 13 million acres of surface land sampled, 72% is absentee owned;
- \* Of the mineral rights in the survey, 80% are absentee owned;
- \* Over 75% of the mineral owners pay less than 25 cents per acre in property taxes;
- \* Forty-one percent of the land and minerals owned by the 30,000 owners in the survey are held by only 50 private owners and 10 government agencies;
- \* Forty-six of the top 50 owners are corporations, most of them absentee;
- \* The federal government is the largest single landowner in Appalachia, holding over two million acres.

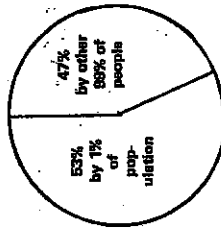
LAND OWNERSHIP



MINERAL OWNERSHIP



LAND CONTROL



### WHAT DOES THIS MEAN?

In summary, this study has found that the patterns of concentrated, absentee, and corporate ownership of land and minerals have major effects on how the land is used and for whose benefit. Decisions over the use of land are made, *de facto*, by the larger and more powerful owners in terms of their own interests. While such decisions can affect dramatically the course of an area's development, the affected public has little to say in how these decisions are made, and often derive few benefits from such decisions.



# Summary of State Land Ownership Findings

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(in the 80 sample counties)

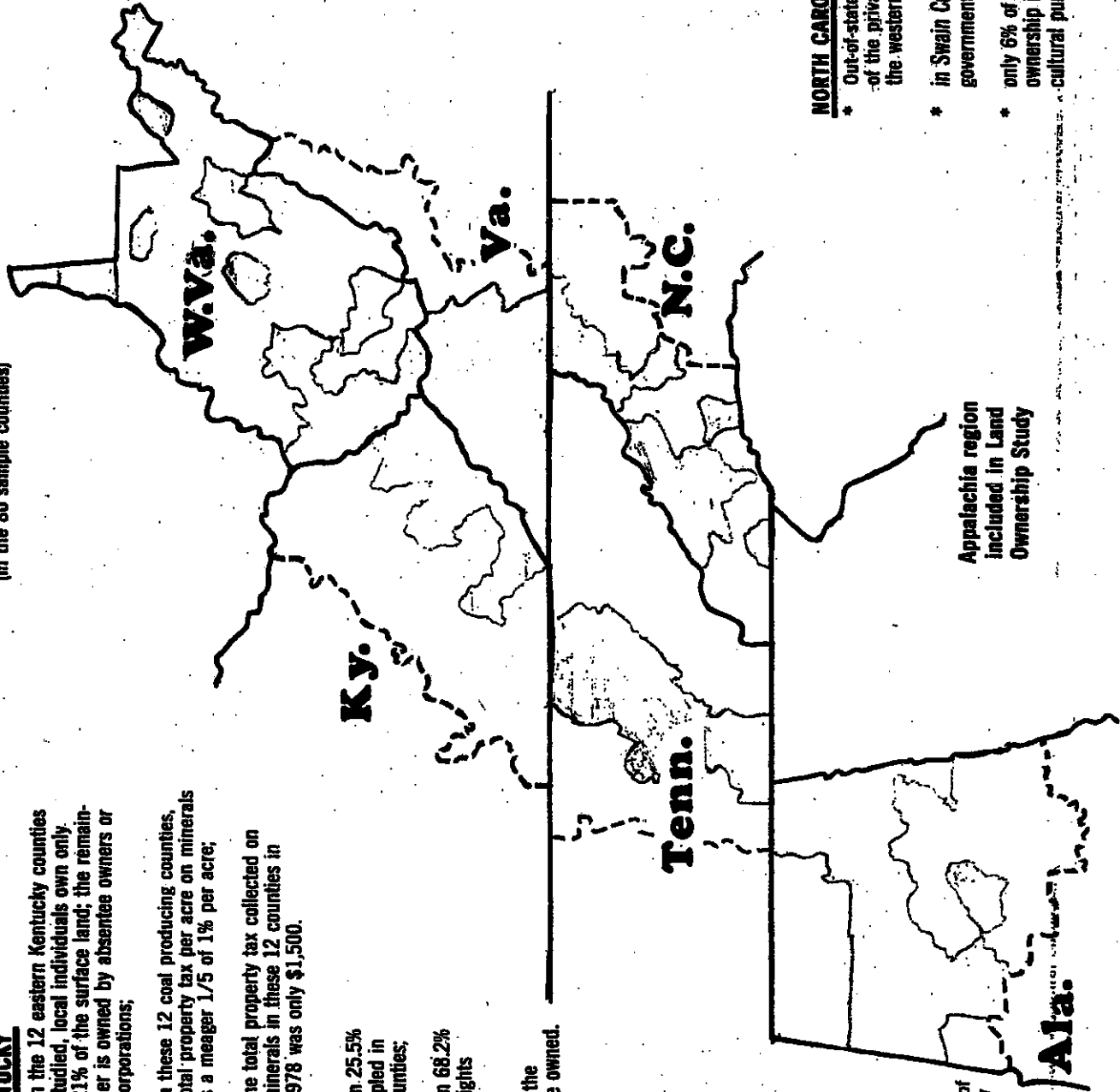
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## **Appalachian Land Ownership Study – Who Owned Appalachia?**

The 1970's were a time of upheaval and organizing in Appalachia. A major concern was uncontrolled strip mining. Organizing efforts led to the passing of the Federal strip mining law (SMCRA – Surface Mining Control and Reclamation Act) in 1976. But this law, SMCRA, did not end the environmental and social problems. In 1977 major floods devastated many parts of Appalachia, caused in part by rapid run-off from mine sites. The Appalachian Alliance formed as a result of this devastation and in 1978 the group created an Appalachian Land Ownership Task Force, recognizing that corporate control of land ownership was a major issue in Appalachia. Popular knowledge was that companies owned vast tracks of land, paid little in taxes and benefited from the resources from the land without having to pay the costs of that development.

Later that year, the Task Force met with the Appalachian Regional Commission's Research Committee to criticize the ARC for not paying attention to the structure of land ownership in the region. Amazingly enough, ARC asked the Task Force for a proposal for such a research study, and even more amazingly, ended up funding the study for two years.

The Alliance proposed a participatory process, as members of the task force were learning about the concept of "participatory research".

Over the summer of 1979, data gathering and case studies were collected from 80 counties in 6 states (Alabama, Kentucky, North Carolina, Tennessee, Virginia and West Virginia). This was in the days before personal computers, so in each state, teams of people went into courthouses over the summer of 1979 and looked at the property appraisal and tax rolls; this information was gathered by going page by page through the property assessors' books, on coding sheets that were taken to Appalachian State University and fed into main frame computers to compile the information. The report notes that data on over 55,000 parcels of land and minerals were collected, along with 100 socio-economic variables.

Researchers were community members, students, academics and organizers. Along the way, researchers would gather periodically to plan the research process and talk about what they were finding. In addition, there were case studies of some of the counties which included interviews and other information sources, and statistical indicators from the various counties. The project was led by John Gaventa of Highlander, Bill Horton, Coordinator of the Appalachian Alliance, and Pat Beaver at the ASU Appalachian Center.

There was much debate with the Appalachian Regional Commission about how the study was done, how "scientific" the methods were, and with the results and recommendations. In the end, the overall study was released in February 1981 by ARC,



although they made very few copies. The University of Kentucky Press published a book that summarized the study.

The primary findings of the study were:

- Ownership in Appalachia is highly concentrated. 1% of the population, along with absentee holders, corporations and government agencies, control at least 53 % of the total land surface in the 80 counties. 41% of the 20 million acres of land and minerals in the study were held by only 50 private owners and 10 government agencies.
- 
- Appalachia's land and mineral resources are absentee owned –  $\frac{3}{4}$  of the surface acreage and  $\frac{4}{5}$  of the minerals surveyed were absentee owned.

The study was an amazing process for those involved in doing the research, while providing a base of data for the region. In many states, the results were used by citizen groups to raise questions about ownership and taxation. But the fundamental issue of ownership and taxation remains a challenge for the region today.

Resources:

Scott. Shaunna, **Discovering what the people knew: The 1979 Appalachian Land Ownership Study**, Action Research June 2009 7: 185-205,  
<http://arj.sagepub.com/content/7/2/185.full.pdf+html>

## **The Original Appalachian Land Ownership Study – Challenges and Tips**

### **Some Thoughts from Susan Williams, Former SOCM organizer and researcher in the original Tennessee Study**

The original land study was led by Appalachian Alliance out of work around land, strip mining, health, poverty and education. Members were also interested in doing the research in a participatory manner, as they were just learning more about participatory action research. The goal was to document the large outside corporate ownership in the Appalachian region, of natural resource land, and the low rate of taxation paid by these companies which was a cause of low county income and poor services.

States covered in study: Alabama, Kentucky, North Carolina, Tennessee, Virginia, West Virginia

Counties in Tennessee: Anderson, Bledsoe, Campbell, Cumberland, Fentress, Hamilton, Marion, Morgan, Rhea, Roane, Scott, Sequatchie, Van Buren, White

Case studies in Tennessee: Campbell, Cumberland

How info was collected:

Coordinators and team members met together to decide how and what information to collect. In Tennessee, SOCM led the research and so selected a variety of counties where SOCM was or had been active. SOCM members and staff were paid to do the research through the ARC grant. Charles Boomer Winfrey was the coordinator in Tennessee.

There were no personal computers then, so researchers spent a summer sitting in property assessment offices collecting information about landowners, with certain agreed upon parameters – for out of county owners, writing down any parcel of 25 acres or more and for in-county owners, writing down any parcel that was over 100 acres.

This tremendous amount of information was sent to the coordinators, who got it entered into a format to feed into a big centralized computer. In addition, case studies were done in Cumberland and Campbell Counties to get a deeper understanding of dynamics. Additional research was done around economic and social factors relating to the overall study.

Challenges and Tips:

Challenge: Helping people learn how to do the research and ensuring their right to access records.

Tip: You have the right to this information. There is a Tennessee Public Records Law that provides this right.

Challenge: This was a huge amount of information to gather and share, and so took a lot of resources to do and a long time to finish.

Tip: Hone in on specific goals for research and hone in on specific information needed. For example, the primary information shared from this study were the largest landowners, who they are and what they pay in taxes.

Challenge: The land ownership information could have been shared and used much more deeply in local areas.



Tip: Understanding who owns land, history of land ownership, , as well as how to research land, are important from a local to a national level. So sharing how to research as well as what the research turns up is important to share locally as well as combining for a larger regional picture.

Tip: Sharing information about corporations, who they are, across counties and states is very helpful to understanding the big picture.

Challenge: That some information is available on line, this varies from state to state and everything cannot be done on-line..

Tip: Some information can be found on-line now so that is helpful if you know where property owners are or who they are. But it isn't easy to figure out the largest landowners online unless you know who they are. You can start with land owners listed in the original study but these may have changed. County office holders, real estate people and other people who deal with land can be helpful sources of information.

Challenge: What to do with this information!

Tip: The goal of the original study was to provide information that could be used to change the situation, which is not easy to do!

We include some information about various strategies that have been done to deal with consequences of land ownership, control and natural resource extraction. These were not all as a result of the land ownership study but do relate to ownership, control and taxation of land. We welcome other stories and ideas to share.

# Who Owns It?

**Researching Land and Mineral  
Ownership in Your Community**



**Prepared for the Appalachian Alliance by  
Bill Horton, Dave Liden, and Tracey Weis**

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## I. INTRODUCTION

### Why It's Important To Know Who Owns The Land and Minerals

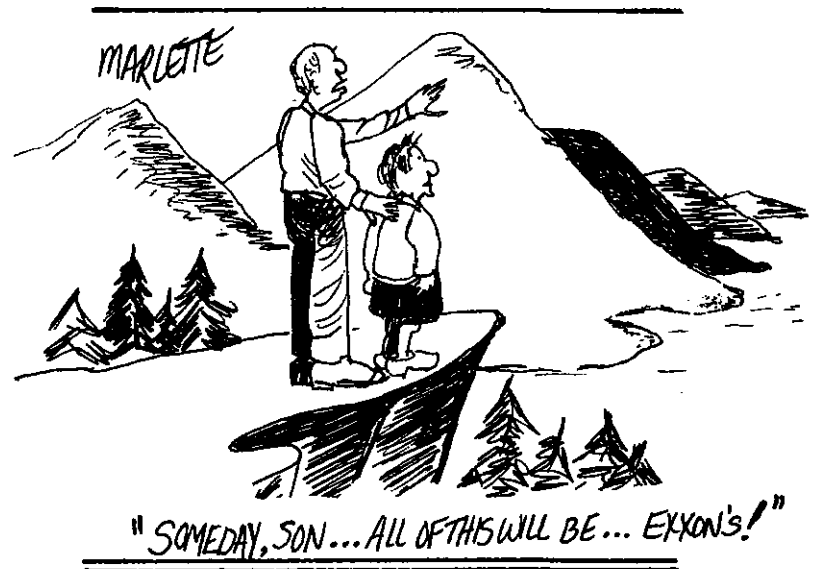
Knowing who owns the land and minerals in your community is important! Land and mineral ownership can affect your community in many direct and indirect ways. It may determine whether your community is a good place for you and your family to live now and in the future.

Decisions of a single landholder can affect whether land is used for housing, schools, industry, mineral exploration, or just kept idle for later use by the owner. In areas where most of the land is owned by a few large owners, a single corporate decision can determine the fate of a local community for decades to come. Knowing who owns the land and minerals can help you predict the kinds of development likely to take place in your community as well as the kinds of additional leasing arrangements or purchases likely to occur and where. This information can be used by citizens' groups and local governments to promote uses of the land that are good for everyone in the community rather than a select few.

Property taxes are the primary source of support for local schools and community services. Some types of owners such as absentee corporations pay far less than their fair share of such taxes. Small local owners, on the other hand, often pay more than their fair share. Mineral owners sometimes pay almost no taxes at all. Knowing who these owners are and what taxes they pay can help local groups and individuals challenge unfair taxation as well as bring in much-needed additional tax revenue for the community.

### It Is Your Right To Know

Often we know little about who owns what land and minerals in our localities and how much taxes they pay. We often do not know of land use decisions or new developments until it's too late to do anything about them. This need not be the case: most of the needed information is available to local citizens in the county courthouse. And it is public information!



Your right to such information is protected by state law. Many states also have open records laws to further assure your right to the information. Citizens can ask for public information and cooperation from the local officials responsible for it. After all, they are public servants. Sometimes tax assessors and other local officials forget this and are less than enthusiastic in their efforts to help you. In such cases, be polite, but by all means, be persistent. Act as if you have the right to know—because you do!

Using the courthouse records, you can obtain most of the information you need about land ownership and taxation. Other sources—state and federal agencies, industry and other publications, and interviews—can provide valuable additional information if you need it.

### Purpose Of This Manual

The general purpose of this manual is to help local people and community groups ask and answer questions about land ownership and taxation. It is a how-to-guide to provide people a simple means of finding

what information is available on land ownership, where it is, how to get it, and how to use it. The manual provides a guided tour through the materials available in the local courthouse, identifying the location of needed information and suggesting what it can tell you about land/mineral ownership and taxation in your county. The actual information recorded, as well as how it is organized, may vary from state-to-state or even county-to-county. Thus, you may need to make allowance for local/state variations.

Knowing how to find this information will strengthen the ability of your local group to work for land-related (and other) changes in your community. It will help you to lay claim to knowledge that is rightly yours in the first place, rather than leave it to corporate lawyers, business people, and local officials.

#### Questions That Can Be Answered By Courthouse Records

Many things that you will need to know for effective local action on land or tax-related issues are right there in the courthouse. Among things you can discover are:

- ✓ Who the largest land and minerals owners in the county are.
- ✓ How much they own and where in the county it is located.
- ✓ Appraisals/assessments of land or mineral holdings.
- ✓ Taxes paid on those holdings.
- ✓ Whether the owners are local residents or live elsewhere.
- ✓ Whether the owners are individuals, corporations, or public agencies.

- ✓ Whether leasing has occurred in the county. How much, what kind, and by whom?
- ✓ How much/what kind of mineral ownership there is in the county.

While some of the above may take more time to discover than others, all of them can be known, using courthouse documents.

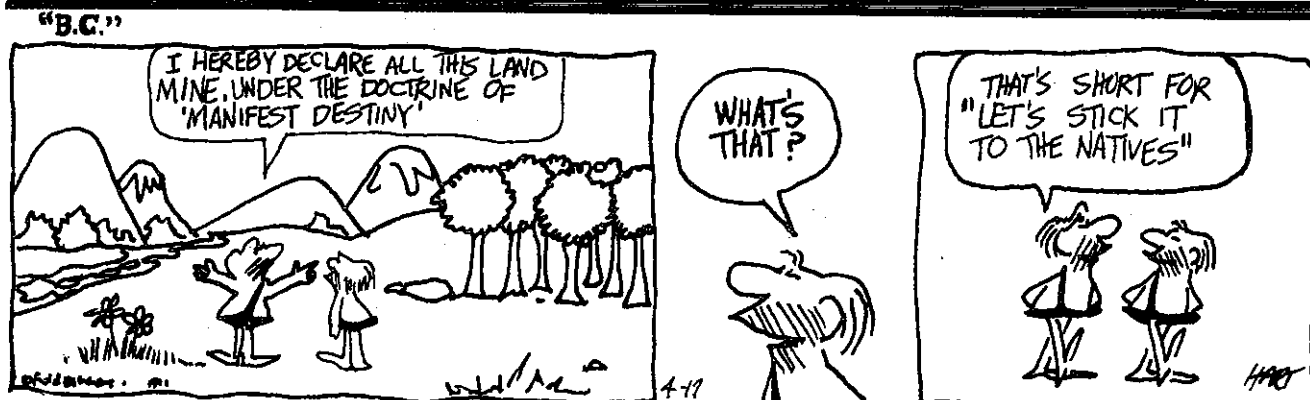
#### Organization Of The Manual

The remainder of the manual will be composed of two general sections. The first section will focus on the sources of land ownership and taxation information, those in the courthouse as well as those in other locations. The second section will use sample questions to show how you can use the information once you have it.

## II. WHAT TO LOOK FOR AND WHERE TO FIND IT

"What is research? Research is digging facts. Digging facts is as hard a job as mining coal. It means blowing them out from underground, cutting them, picking them, shovelling them, loading them, pushing them to the surface, weighing them and then turning them loose on the public for fuel....for light and heat. Facts make a fire which cannot be put out."

John Brophy



## Courthouse Sources

Your research is made easy for you by the fact that extensive land and mineral ownership information has already been compiled for tax purposes and is available at your county courthouse. The responses from county officials will vary, however, when met with a request for this kind of information. Just keep in mind that this material is all public record and as a resident/citizen/taxpayer you have a perfect right to it.

This information is often in a number of places in the courthouse. It is found in what are usually called the "land", "property", or "tax" books. These are compiled yearly and can normally be found in the county tax assessor's office (or property valuation administrator, or tax commissioner). It is this person's job to record all the property in the county, to determine the value of that property, and then to calculate the annual tax bill to be sent to each owner. These books are also sometimes found in the county clerk's, county records, or county sheriff's offices. Pick the place that is most comfortable or hospitable in which to work, particularly if you plan to spend the necessary time surveying the whole county.

The "property" or "tax" books as they are called are organized in basically the same way in every state. One set is kept on "real property" (land, minerals, and buildings) and another is kept on "personal property" (vehicles, machinery, livestock, leases, i.e., things that have value yet are not actually real estate). Although these fall under the property tax system (and are often underassessed), at this point we are limiting the discussion to the "real property" book for the most recent year.

These books are often divided into sections according to the voting or magisterial districts in the county (though some are just listed in alphabetical order). It would be a good idea to ask someone in the office if they have a county map with these districts marked so you can familiarize yourself with the system. These districts tend to be rural (often called "unincorporated" areas) and urban (the larger, "incorporated" towns and cities). Most always, the large scale ownership occurs in the rural districts.

Turn to a page in one of the rural districts (see p. 5 for a sample page from a property/tax book). You will notice that the first column of the information lists the name and address of the land owners in alphabetical-order. The next column will include a description of the land, the number of acres or size of lot in feet, the type of minerals involved if any, and often a location identification, for example, "south side of branch to Little Scary Creek." If a piece of property is described as "fee", this simply means that it includes both surface and minerals.

The next kind of information will deal with the value of property for tax purposes. In every county all property is appraised either by a county official, a state official, or an independent private appraisal company. The "appraisal" value is supposed to be a calculation of "true and actual" value or "market" value if the property were to be sold. (This is not always the case, however, and appraised values tend to be lower than market value and somewhat outdated.) In some cases the assessor then takes a certain percentage of the "appraised" value which is listed on the books. Every piece of land, building, and acreage of minerals must have a value next to it, whether that value be "assessed" or "appraised."

While the law tends to give the assessor a lot of flexibility in arriving at his/her values, it also requires that they be uniform so that one owner does not end up paying more tax than another on property with similar market value.

The next column is usually the actual tax bill on the property. This is computed by multiplying the county's tax rate times the value. For example, in a county where the tax rate is \$2.50 for every \$100 of property value the tax on a piece of property valued at \$3,500 would be:

$$3,500/100 \times 2.50 \text{ equals } \$87.50 \text{ tax.}$$

In many cases there are different tax rates for different kinds of property. The rate on "personal" property may be less than on real estate, the rate in rural districts may be less than in "incorporated" areas and municipalities,



# PROPERTY/TAX BOOK SAMPLE PAGE

Name and Address Of Property Owner	Size/Description/ Location of Piece of Land	Value	Tax
(Listed alphabetically)	No. Acres Surface/ Fee/Mineral	* of surface * of mineral * of buildings * and improve- * ments	

and the rate on commercial property may be higher than on residential property. Remember, taxing districts (school boards, county and state governments, libraries and so forth) set the tax rate; the county assessor only places a value (or assessment) on the property.

One more thing to keep in mind. You may have looked through the A's to the Z's in a given district and not found any companies listed. It may be that in your county, commercial holdings are listed separately at the end of each district's listings. Make sure to check. If this is the case and you are only interested in company land, then a lot of your work may have already been done for you. In many cases, publicly-owned (e.g., state parks and forests, National Forest) and other tax-exempt land (churches, colleges, and other non-profit organizations) is also listed at the end of each district. If you find no private utilities listed, it may be necessary to go to the State Tax Department. Obtaining ownership information for private utilities is important, since utilities are often also large land holders.

Also, there are usually totals called "recapitulations" at the end of each district or at the end of the volume itself. These can be useful if they break down the total values

and taxes paid by type of property (for example, mineral versus surface land, commercial versus residential, and land versus buildings).

Most assessors, or any county official for that matter, have their own ways of doing things which may include code words, abbreviations, and so forth, that need additional explanation. Remember that these people are there to serve the public, so don't hesitate to ask questions if some notation is unclear. And don't be surprised if the office staff knows more than the boss. In a system where elected officials come and go on a regular basis, it is often the office personnel that are most aware of the operations of the office.

Now you know how to find out who owns the land, how much they own, the value of their land, and the tax they pay. In many counties the tax books also include tax maps and parcel numbers to assist you in locating the piece of property on the assessor's survey maps. This will help you pinpoint the location of a given piece of property relative to the other property on the tax books. In some states, both the local assessor and the State Tax Department will also have maps of mineral ownership in the

major mineral counties.

In most counties, you should also find a deed book reference number listed along with other information on the property. This number refers you to the volume of the deed books in which the actual deed to the property is recorded. These books (along with indexes to them) can be found in the office of the Registrar of Deeds or in the County Clerk's office.

What you want to know will determine how you want to organize your search for information in the courthouse. After you've spent a little time thumbing through a few districts, it will become apparent who the largest property owners are. You may then simply want to add up the acres, values, and taxes for each in all the districts. Or you may want to be a bit more systematic as to who you will or won't include. (See Appendix B for a sample coding form used in the Appalachian Landownership Study.) For instance, you might want to include only owners of parcels above a certain acreage, or only certain types of owners (e.g. corporations), or only owners who reside outside the county. Begin with what you want to know and why you want to know it (i.e., what you're going to use it for). Then organize your search with that in mind.

### Leasing

Another form of land control is leasing, an agreement between a property owner (the lessor) and another party, usually a commercial interest (the lessee) whereby the property owner gives up control of his/her surface and/or mineral for a specific time period in exchange for a royalty payment. All the details set forth in the lease. It is important to remember that once a piece of property or minerals is leased, the owner gives up control of that property until the lease is up. Thus, it is important to know whether leasing of minerals has occurred in your county.

Leasing is recorded in what are usually called the lease/deed books in the office of the County Clerk, Registrar of Deeds, or Recorder. These volumes usually have a separate index where the names of the parties are listed alphabetically each time a transaction occurs. You can look in the "grantor" index under the letter "A" and see who with names beginning with "A" has

### Full Disclosure



leased property and to whom they have leased. The latest entry will be most recent transaction. Or you can look in the "grantee" index under a particular letter of the alphabet and find out if and when a particular company has leased in the county ("E" for Exxon, for example). Each of these indexes will refer you to the page and volume of the lease/deed books to find the wording and terms of the actual lease. You can find out the actual acreage, length of time, the royalty, and other conditions by reading the lease. Legally, leases do not always have to be recorded in the courthouse, but it is usually done so that there is clear public record of what each party has agreed to.

### Other Sources

Sometimes the courthouse data will not provide you with everything you need to know. In order to obtain the additional information needed, you will need to go to other available documents, other public agencies, and individuals. This may be particularly true in the case of large absentee corporate owners, private utilities, and public ownership.

"Somewhere way back we lost ourselves. I think it was when the companies bought up the land." (a Lincoln County, WVA farmer)

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In the case of corporate ownership extra effort is often necessary in order to determine what entity really owns a piece of property. Actual ownership is often hidden behind the names of subsidiaries, corporate officers, special agents and by other means. It is often possible to trace this hidden ownership. The office of the Secretary of State is a valuable source of information on corporations that do business in the state. One can either write, call, or visit that office in the state capital and find such information as the incorporators of a company where incorporated, members of the board of directors, current officers, and more things about the history of the organization. The state Tax Department can also be a valuable source of information about the ownership and taxes of some corporations, particularly private utilities.

From the federal Securities and Exchange Commission in Washington one can obtain information from the 8-K, 10-K, and other reports that corporations of a certain size and assets are required to file. There is usually some cost associated with obtaining copies of these reports. Publications that might prove useful are such things as: the KEYSTONE COAL INDUSTRY MANUAL, MOODY'S INDUSTRIAL MANUAL, STANDARD AND POOR'S REGISTER OF CORPORATIONS, DIRECTORS AND EXECUTIVES, and WHO OWNS WHOM directories. Copies of these publications may be found at your state or regional university and in some public libraries. These sources can help delineate corporate histories, officials and directors of large companies, and subsidiary parent company relationships.

And don't forget the companies themselves as sources of information. Corporations often publish annual reports which they make available to stockholders (and potential stockholders). These documents might have the information you are seeking. Get their address and write with your request.

If you cannot find the information on public ownership in the county courthouse records, you may need to go directly to the public agency itself to get the details of their ownership in your county. Depending upon the public owners in your locality, you might need to go to such agencies as the state Division of Game and Inland Fisheries, state Department of Parks and Recreation, state Department of Forestry, National Forest Service, Tennessee Valley Authority, and so on. Information on leasing in National Forests can, for instance, usually be obtained from state and/or regional offices of that agency. Land use information and development plans are sometimes also available from such agencies. Again, where you go depends upon what you already know and what you still need to know.

Using the courthouse and other sources of ownership information discussed in the last few pages, you will be able to put together a good picture of who owns the land and minerals in your county and the taxes they pay or don't pay. Now we turn to some ways of using that information to answer some important questions.

### **III. ANALYSIS: WHAT TO DO WITH THE INFORMATION ONCE YOU HAVE IT**

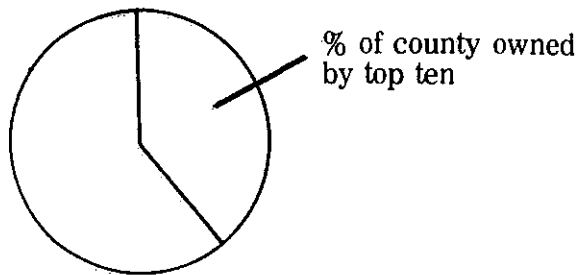
Once you have collected the basic information about ownership, values, and taxes, there are a number of interesting and important questions which can now be addressed. A number of examples of how this information can be used are listed below. You will no doubt think of others in your own community.

#### **Who Are The Largest Landowners?**

This is a simple process. Make a list of those who appear to own the most acreage in each district, combine the acreage for owners who have land in more than one



district, and then compile a county-wide total of, for example, the top ten owners, in ranking order. By asking the county assessor the total number of acres in the county, you can also calculate the percent of the county owned by those top landowners (acreage owned by the top ten divided by the total acres in the county). This can be displayed in a pie chart.

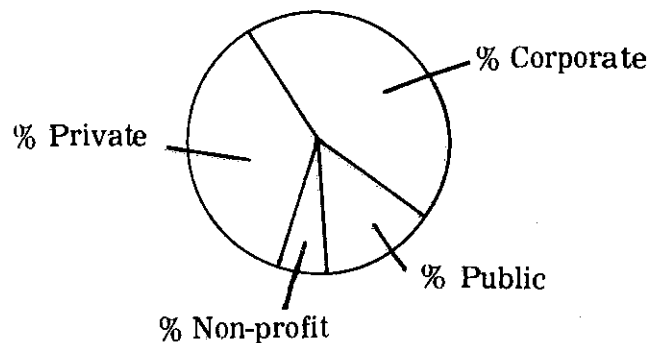


You can also do this for mineral ownership. Such ownership is increasingly important since minerals like oil and gas (and even uranium) are now being acquired in parts of the country never before thought to have mineral reserves.

#### What Type Of Landowners Are They?

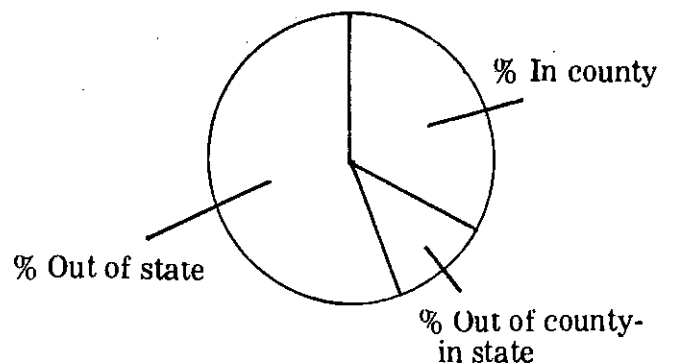
The nature of the major landowners can tell you a lot about how their land might be used and thus what effects it might have on the county and its economy. For example, if the Forest Service is a large owner, the land will probably be protected from most kinds of development, although minerals may be leased and timbering is likely. If the largest owners are energy companies or companies that speculate in land (insurance companies, for example), you can expect mining, timbering, sub-divisions, or agribusiness if these have not occurred already. Any of this can have profound effects on such things as water supplies, environmental quality, population growth, and economic stability.

By adding up the ownership by type and comparing it with the total acreage of the county, you can make a second pie chart.



#### Where Do They Live?

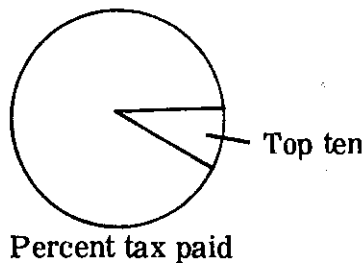
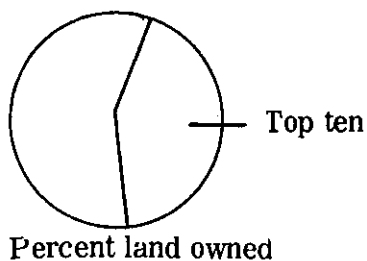
You can also use the information in the courthouse books to determine how much of the land is locally-owned and compare it with the amount of land owned by absentee interests. This will help you understand where the decisions are made about what happens to the land in your community. Simply develop categories that reflect the differences in residence that are important to your community. In many cases this will be the distinction between local owners and non-local owners. Use the address of the owner to determine residence. (Be careful. Some companies with local addresses are merely subsidiaries of large absentee corporations.) You can then use a pie chart to compare that acreage (as a percentage) to the total acreage in the county. For example:



## Who Pays The Taxes?

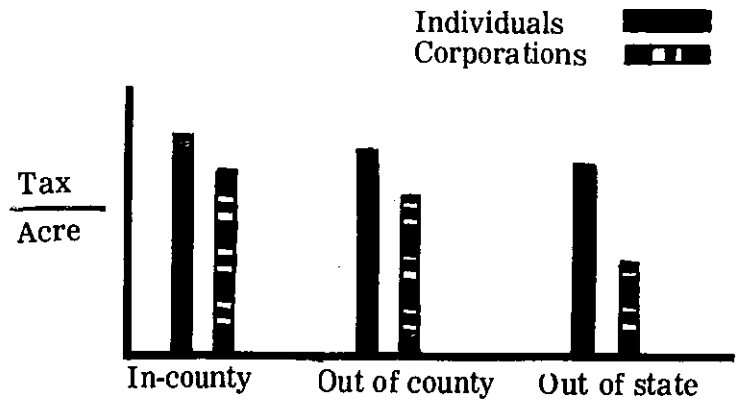
Now that you know who the major landowners are, you can simply add up the amount of tax they pay and see if it is comparable to the amount of land they own. In doing this you need to get the total land value or real estate tax paid for the county.

One can usually get this from staff in the assessor's office. Or, there are often totals at the end of each district or book which can be added. Then you can develop sets of pie charts for the largest owners, by type of ownership, and by residence of owner. For example:



For an even more precise kind of comparison, you can calculate the tax paid per acre by a large corporate or absentee landowner and compare that with the tax per acre paid by a small local landowner. Simply add up the total land value or taxes paid for each landowner and divide by the number of acres owned. This is also a very useful exercise to do for mineral ownership.

You might find that large energy corporations are paying only pennies per acre in taxes on valuable mineral reserves. You can display this information as follows:



If there is a significant amount of land owned by the federal government, ask the county manager how much the government pays per year "in-lieu of taxes." Then divide this figure by the number of acres the government owns and compare this tax per acres amount with what local residents are paying. In many areas of the country, there is reason to argue that the government is not paying its fair share of taxes and that these payments should be increased to the point at which they match what local residents are paying.

## How Have These Patterns Changed Over The Years?

It is always interesting to find out how fast land values and taxes are going up. Who is bearing the brunt of these increases, how rapidly farm land is being converted to other uses, the rate of sub-division development, the pace of corporate land acquisition and changing patterns of mineral ownership. In order to do this, you can go back to the property books from a number of years ago and ask the same questions you are asking of the current books. If these are not available, interviews with the county tax assessor, his/her staff, other county officials, or even long-term residents might provide you with some of the information. If you can obtain this information, it will enable you to identify trends and make projections into the future.

'How can you buy or sell they sky--the warmth of the land? The idea is strange to us.' (Chief Seattle)

## IV. USING THE INFORMATION

Once you have collected and organized the landownership and taxation information there are several ways that you can use it to help change the situation. Among them are:

- \* develop a pamphlet on landownership in your community to show who owns what and the taxes they pay.
- \* develop a press release, news conference, or other media activities to publicize your findings and increase local awareness of land and tax patterns.
- \* formally appeal the assessment of other property owners such as absentee corporate owners during the local assessment appeal period. Communities often have a local Board of Tax Equalization (or Board of Tax Assessment Appeals) that will hear assessment appeals. If the person/group filing the appeal is unsatisfied with the local board's ruling, this decision can be appealed to a state assessment appeal board.
- \* promote fair tax legislation at the state level such as an unmined minerals tax...

There are, of course, many other ways of using the information to change things in your community or state. The particular situation in your community/state will in part determine what action you decide to take.

## V. CONCLUSION

The previous pages have described how you can find information on who owns the land and minerals in your county as well as the taxes those owners pay. Not only is it your right to know that information, but it is also important to the well-being of your community that you know it. We've suggested ways of organizing the information and a few actions that might be taken at the local and state level. You will no doubt think

of many others. Once you have the information, you can organize it in any number of ways depending on how/why you want to use it. Regardless of how you do it, the information will better enable you to work on land and tax issues in your local community.

### APPENDIX A: CITIZENS' GROUPS WORKING ON LAND AND TAX-RELATED ISSUES

There are an increasing number of groups which have an interest in issues related to landownership and property taxation. These groups are spread across the country and together represent a wealth of background and expertise. These are all public interest organizations whose purpose is to help community groups as they engage in research and action on these issues. The following list is only a sampling of such organizations in the Appalachian region.

Appalachian Alliance  
P.O. Box 216  
David, KY 41616

Appalachian Ohio Public  
Interest Campaign  
P.O. Box 2612  
Athens, OH 45701 614-593-7490

Commission on Religion in Appalachia  
(C. O. R. A.)  
P.O. Box 10867  
Knoxville, TN 37919 615-584-6133

Highlander Research and Education Center  
Rt. 3 Box 370  
New Market, TN 37820 615-933-3443

Kentucky Fair Tax Coalition  
P.O. Box 864  
Prestonsburg, KY 41653 606-886-6499

Save Our Cumberland Mountains (SOCM)  
P.O. Box 467  
Jacksboro, TN 37757 615-562-6247

Western North Carolina Alliance  
P.O. Box 117  
Murphy, NC 28906 704-837-9571



## APPENDIX B: CODING SHEET AND INSTRUCTIONS

County ID		District ID	Parcel ID	Parcel Description	Parcel Type	Total Surface Acres	Total Mineral Acres	Mineral Type	Land Value	Building Value	Mineral Value	Tax Rate	Name of Owner	Address of Owner	Zip																																																																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80

Codes must be developed for each category on the coding sheet. Information includes the county where the land or minerals are located, whether the ownership is private or public, whether the land is used for residential or commercial purposes, where the owner lives and the details of acreage, value, and taxes.

## APPENDIX C: DEFINITION OF TERMS

1. appraised value—an estimate of the market value of a piece of property determined for tax purposes by the state, county, or independent appraisers.

2. assessed value—a proportion of the appraised value against which the levy or tax rate is applied.

3. fee holding--the combination of surface land and its underlying mineral.

4. grantor---the individual/company selling the property.

5. grantee---the individual/company buying the property (to whom the property is sold).

6. lessor---the individual/company leasing out the property.

7. lessee---the individual/company assuming the lease (to whom the property is leased).

8. levy or tax rate---the amount of tax paid in a given county for every \$100 of assessed value of a piece of property.

9. personal property---property that is not real estate yet has value for tax purposes; for example: vehicles, mining equipment, livestock, royalty payments.

10. real property---property that is considered real estate; for example: land, minerals, and buildings.

11. severed mineral estate---minerals which are owned independent of the surface on top of them. Such minerals can be bought and sold regardless of the interests of the person who owns the surface.

#### **APPENDIX D: SUGGESTED INTERVIEW QUESTIONS**

1. What have been the stages in the historical development of the county? How would you explain these stages?

2. Has the nature of your community changed since you've live here? In what way?

3. Has the quality of the environment changed? In what way?

4. What are/have been the strongest economic influences in the county?

5. What cultural factors (traditions, values, myths) affect the county? Do they have any institutional foundation?

6. What are the powerful institutions in the county? Why?

7. Do you see any trends in landownership and use? What was it like years ago? Where is it going? How does it affect you?

8. Is there a lot of buying and selling of land going on? Who is doing it? What are they doing with the land?

9. How do these trends and activities affect the community economically, socially, politically? How does it affect land values and taxes? Have any people lost their land as a result?

10. What is land selling for today? What did it sell for ten years ago? What kind of property is changing most in value? Who is most affected by this?

11. What does the county commission feel are the major problems facing the county today? What do you feel are the major problems?

12. What are the powers that influence events in the county?

13. What is your opinion about the quality of social services and schools?

14. What does the county need most? Why isn't it getting done?

15. Are taxes fair? Are they applied fairly?

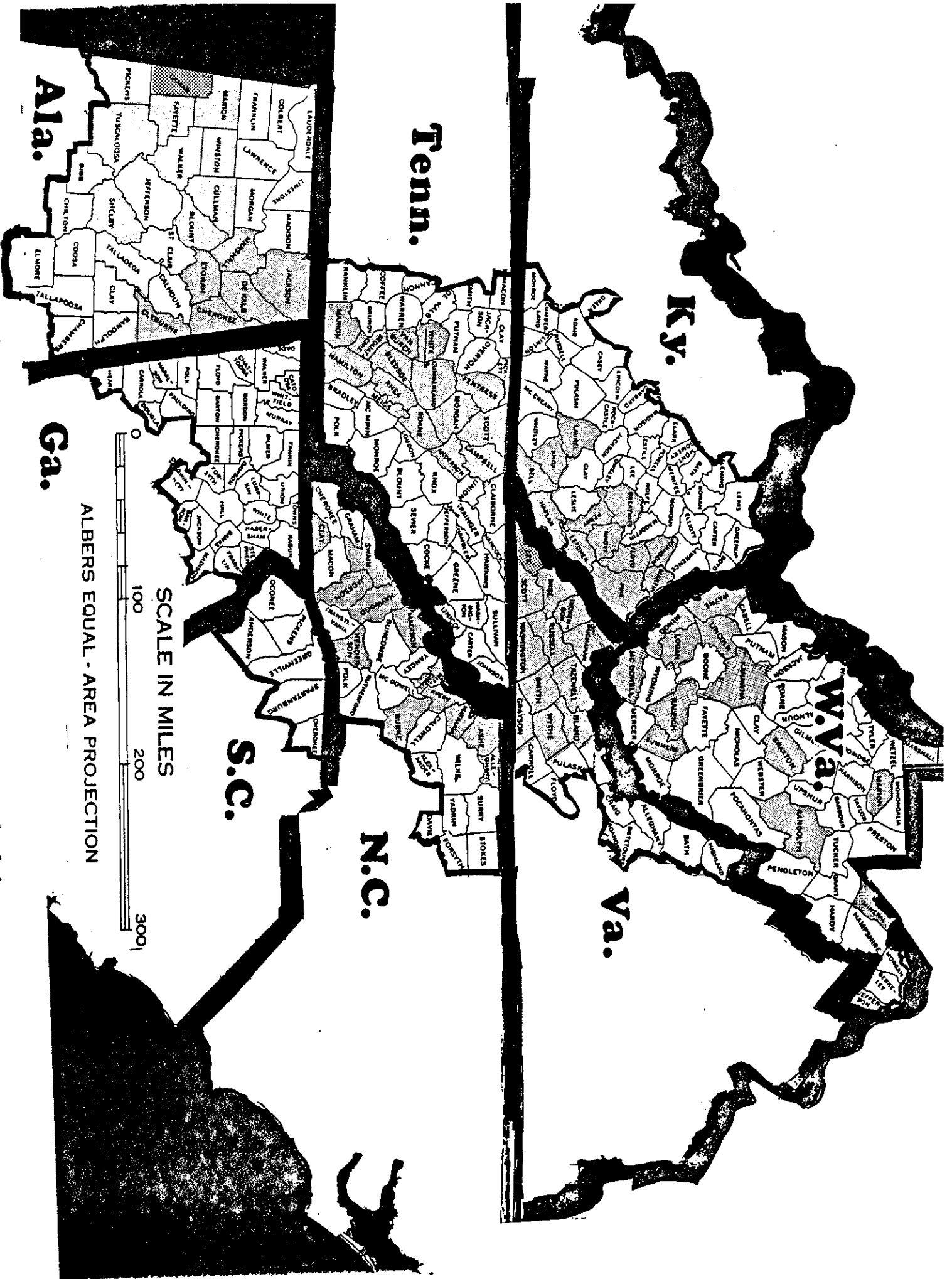
16. Who do you think the largest landowners are? What are they doing with their land? How does it affect the county?

17. What are the major land problems in the county? Is there a shortage for housing, farming, public use, economic growth?

18. How do state and national policies affect the county?

19. Is it worth it to become politically involved?

20. What are your projections as for the future? Where are we headed? What needs to happen in order to get there?



Southern Appalachia: 1980 Land Study Counties marked in gray.