

shall not include an application for rezoning to correct an acknowledged error in the original zoning.

(ii) Land which becomes zoned after July 1, 1972, to a more intensive use than permitted on July 1, 1972, upon application or at the instance of the owner or other person having a property interest therein from and after the first day of the taxable year in which the rezoning becomes effective.

[[(iii) [Lands which, after July 1, 1972, are] LAND subdivided into lots or parcels AFTER JULY 1, 1972, DOES NOT QUALIFY UNDER PARAGRAPH 1, from and after the first day of the taxable year in which the subdivision occurs[, as evidenced by a recorded plat or by a known unrecorded plat used for purposes of selling or conveying lots or parcels, even though the deed descriptions of the lots or parcels make no reference to any such plat; provided that lands which are]. THE PROVISIONS OF THIS SUBPARAGRAPH (III) DO NOT APPLY IN THE FOLLOWING INSTANCES. LAND SUBDIVIDED BY MEANS OF A RECORDED PLAT FILED FOR RECORD PRIOR TO JULY 1, 1972, QUALIFIES UNDER SECTION 19(B)(1). LAND subdivided in order to convey a single lot or parcel to a member of the OWNER'S immediate family [of the owner] for [his] THAT MEMBER'S [residential purposes or] RESIDENCE QUALIFIES UNDER SECTION 19(B)(1). LAND SUBDIVIDED in order to dedicate or convey one or more lots or parcels for public school or park purposes [shall not thereby be excluded from the provisions of paragraph (1) hereof. The provisions of this subparagraph (iii) shall not apply to land which has been subdivided by means of a recorded plat filed for record prior to July 1, 1972] QUALIFIES UNDER SECTION 19(B)(1). EXCEPT FOR THE DWELLING HOUSE AND A ONE ACRE CURTILAGE WHICH SHALL BE ASSESSED AT FAIR MARKET VALUE, THE REMAINING PORTION OF A 20 ACRE OR MORE LOT WHICH IS FARMED QUALIFIES UNDER SECTION 19(B)(1).]]

(III) LAND SUBDIVIDED INTO LOTS OR PARCELS AFTER JULY 1, 1972, DOES NOT QUALIFY UNDER PARAGRAPH 1, FROM AND AFTER THE FIRST DAY OF THE TAXABLE YEAR IN WHICH THE SUBDIVISION OCCURS; PROVIDED, HOWEVER, THAT, EXCEPT FOR THE DWELLING HOUSE AND A ONE ACRE CURTILAGE WHICH SHALL BE ASSESSED AT FAIR MARKET VALUE, NO PARCEL OF 20 ACRES OR MORE CONVEYED TO ANOTHER PARTY, WHICH CONVEYANCE IS DEEMED A SUBDIVISION UNDER THE PROVISIONS OF LOCAL LAW, SHALL BE DISQUALIFIED SOLELY AS A RESULT OF THAT SUBDIVISION. THE FOLLOWING SUBDIVIDED LAND IS NOT DISQUALIFIED UNDER THE PROVISIONS OF THIS SUBPARAGRAPH (III):

(A) LAND SUBDIVIDED BY MEANS OF A RECORDED PLAT FILED FOR RECORD PRIOR TO JULY 1, 1972;

(B) LAND SUBDIVIDED IN ORDER TO CONVEY A SINGLE LOT OR PARCEL TO A MEMBER OF THE OWNER'S IMMEDIATE FAMILY FOR THAT MEMBER'S RESIDENCE;