

(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;

(c) Land subdivided in order to dedicate or convey one or more lots or parcels for public school or park purposes;

(d) Subdivided land which is purchased by a person who owns land which is adjoining the subdivided land, and the combined acreage of the subdivided land and the purchaser's original parcel exceeds 20 acres; provided that the purchaser's original parcel and the subdivided land were receiving an agricultural use assessment, both parcels remain in agricultural use, and that the purchaser requests that the subdivided land being purchased be granted an agricultural or farm use assessment;

(e) Two or more adjoining parcels of subdivided land which are purchased by the same owner, the combined acreage exceeds 20 acres, and the parcels were receiving an agricultural use assessment; provided that the purchaser requests that these purchased parcels be continued as agricultural or farm use assessment.

For purposes of this subparagraph (iii), subdivision shall be evidenced by either a recorded plat or by a known, but unrecorded, plat used for purposes of selling or conveying lots or parcels even if the deed description of the lot or parcel does not refer to that plat.

[(B) (i) No land which has been assessed on the basis of agricultural use under paragraph (1) of subsection (b) of this section shall be developed for nonagricultural use, other than for residential use of the owner or the immediate family of the owner of the land that was assessed on the basis of agricultural use prior to subdivision or conveyance. However, that land may be developed upon payment to the tax collecting authority of the subdivision in which the land is located of a development tax in an amount equal to 10 percent of the difference between its most recent agricultural use assessment and its current nonagricultural use assessment, or a new assessment based on nonagricultural use. For the purposes of determining the amount of the development tax, the current or the new nonagricultural assessment shall be the assessment of record first applicable to the land after losing the agricultural use assessment.

(ii) For the purposes of the development tax, parcels of land less than 20 acres shall be considered developed when the parcel or parcels are within a subdivision, as defined in sub-subparagraph (2)(A)(iii) of subsection (b) of this section, which occurred on or after