

(iii) 1. 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 homesite which shall be assessed at fair market value, no parcel of 20 acres or more shall be disqualified solely as a result of that subdivision. For the purposes of this section "homesite" is defined as that area of land reasonably related to the dwelling. The following subdivided land is not disqualified under the provisions of this subparagraph (iii):

[(a)] A. Land subdivided by means of a recorded plat filed for record [prior to] BEFORE July 1, 1972;

[(b)] 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)] C. Land subdivided in order to dedicate or convey one or more lots or parcels for public school or park purposes;

{ (d) } -- 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, -- THE -- 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. -- Subdivided land, -- NOT -- EXCEEDING -- 2 -- PARCELS, -- which is purchased by a person who owns land which is adjoining -- LOCATED -- IN -- THE -- SAME -- COUNTY -- AS -- 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 -- THAT -- THE -- parcels -- remain -- in -- agricultural -- use, -- and -- that -- the -- purchaser -- requests -- that -- the -- subdivided -- land -- being -- purchased -- be -- granted -- an -- agricultural -- or -- farm -- use -- assessment -- AND -- SIGNS -- A -- DECLARATION -- OF -- INTENT -- IN -- ACCORDANCE -- WITH -- THE -- PROVISIONS -- OF -- SECTION -- 278F -- OF -- THIS -- ARTICLE --,

[(d)] 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] THE parcels remain in agricultural use, and that the purchaser requests that the subdivided land