

(II) IN DETERMINING WHETHER LANDS WHICH APPEAR TO BE ACTIVELY DEVOTED TO FARM OR AGRICULTURAL USE ARE IN FACT BONA FIDE FARMS, THE DEPARTMENT MAY, IN THE INSTANCE OF PARCELS OF LESS THAN 20 ACRES, REQUIRE THE PROPERTY OWNER TO CERTIFY THAT THE AGRICULTURAL ACTIVITY RESULTS IN AN AVERAGE ANNUAL GROSS INCOME OF \$2,500 FROM THE PARCEL OR AGRICULTURAL LAND UNIT.

(III) FOR THE PURPOSES OF THIS SUBSECTION, THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED:

1. "ACTIVELY DEVOTED" MEANS LANDS THAT ARE ACTUALLY USED ~~EXCLUSIVELY--FOR-A~~ PRIMARILY FOR AN ON-GOING BONA FIDE AGRICULTURAL ACTIVITY.

2. "AGRICULTURAL LAND UNIT" MEANS THE COMBINATION OF NOT MORE THAN 3 PARCELS OF LAND WHEN THE PARCELS ARE LOCATED IN THE SAME COUNTY AND ARE UNDER THE SAME OWNERSHIP.

3. "ANNUAL GROSS INCOME" MEANS THE ACTUAL INCOME RECEIVED IN A CALENDAR YEAR WHICH IS DIRECTLY ATTRIBUTABLE TO THE AGRICULTURAL ACTIVITY, ~~EXCLUSIVE OF CAPITAL OR-OPERATING-COSTS.~~ THIS TERM MAY ALSO BE DEFINED AS GROSS REVENUES.

4. "AVERAGE ANNUAL GROSS INCOME" MEANS THE AVERAGE OF THE 2 HIGHEST YEARS OF ANNUAL GROSS INCOME DURING THE 3-YEAR PERIOD.

5. "FAMILY FARM UNIT" MEANS PARCELS OF LAND OF LESS THAN 20 ACRES THAT ARE CONTIGUOUS TO LAND WHICH RECEIVES THE AGRICULTURAL USE ASSESSMENT WHEN THE PARCELS ARE OWNED BY A MEMBER OR MEMBERS OF THE IMMEDIATE FAMILY OF THE OWNER OF THE LAND CONTIGUOUS TO THE PARCELS. FOR THE PURPOSE OF THIS DEFINITION, ONLY 1 PARCEL OF LAND FOR EACH IMMEDIATE FAMILY MEMBER MAY BE INCLUDED AS A PART OF A FAMILY FARM UNIT.

(IV) IF THE DIRECTOR DETERMINES THAT THE LAND APPEARS TO BE ACTIVELY DEVOTED TO AGRICULTURAL USE BUT THAT THE LAND OWNER DOES NOT RECEIVE AN AVERAGE ANNUAL GROSS INCOME OF \$2,500 FROM THE AGRICULTURAL ACTIVITY, THE DIRECTOR SHALL WAIVE THE GROSS INCOME REQUIREMENT UPON A FINDING THAT:

1. THE LAND IS LEASED AND THAT THE NATURE OR TYPE OF THE AGRICULTURAL ACTIVITY WHEN COMBINED WITH THE AMOUNT OF LAND IN AGRICULTURAL USE IS SUCH THAT AN AVERAGE ANNUAL GROSS INCOME OF \$2,500 WOULD REASONABLY BE EXPECTED TO BE DERIVED FROM SUCH ACTIVE USE.

2. THE AGRICULTURAL PRODUCTS ARE ACTUALLY DERIVED FROM THE AGRICULTURAL USE OF THE LAND AND THAT IF SOLD, WOULD REASONABLY BE EXPECTED TO DERIVE AN AVERAGE ANNUAL GROSS INCOME OF \$2,500 FROM THE ACTIVE AGRICULTURAL USE OF THE LAND CONSIDERING THE NATURE OR TYPE OF AGRICULTURAL ACTIVITY AND THE AMOUNT OF THE LAND IN AGRICULTURAL USE.