

THE DEPARTMENT; PROVIDED THE LANDOWNER IS 70 YEARS OF AGE OR OLDER AND MAKES APPLICATION TO THE DEPARTMENT PRIOR TO JULY 1, 1985. HOWEVER, THIS EXEMPTION FROM THE GROSS INCOME REQUIREMENT SHALL BE ALLOWED FOR ONLY 2 CONSECUTIVE 3-YEAR PERIODS.

2. LAND WHICH RECEIVES THE AGRICULTURAL USE ASSESSMENT AND THE LANDOWNER BECOMES DISABLED PREVENTING THE CONTINUATION OF THE AGRICULTURAL ACTIVITY OR USE FOR WHICH THE LAND HAD QUALIFIED FOR THE USE ASSESSMENT; PROVIDED THAT THE LANDOWNER SHALL APPLY TO THE DEPARTMENT FOR THIS EXEMPTION FROM THE GROSS INCOME REQUIREMENT AND THAT THE EXEMPTION SHALL BE ALLOWED FOR ONLY 2 CONSECUTIVE 3-YEAR PERIODS.

3. FAMILY FARM UNITS WHEN THE LAND IS ACTIVELY DEVOTED TO AGRICULTURAL USE.

(2) The following lands are not [subject to the provisions of] ELIGIBLE TO RECEIVE THE AGRICULTURAL USE ASSESSMENT AS PROVIDED FOR IN paragraph (1):

(i) Land zoned for industrial, commercial, or multifamily residential use as of July 1, 1972, if such zoning has been effected upon application or at the instance of the owner or any former owner of the land, or by any person who has or has previously had a property interest therein; provided that this paragraph 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) 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. Land subdivided by means of a recorded plat filed for record before 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;