

the General Assembly that the assessment of farmland shall be maintained at levels compatible with the continued use of such land for farming and shall not be adversely affected by neighboring land uses of a more intensive nature. The General Assembly hereby declares it to be in the general public interest that farming be fostered and encouraged in order to maintain a readily available source of food and dairy products close to the metropolitan areas of the State, to encourage the preservation of open space as an amenity necessary to human welfare and happiness, and to prevent the forced conversion of such open space to more intensive uses as a result of economic pressures caused by the assessment of land at a rate or level incompatible with the practical use of such land for farming. The State Department of Assessments and Taxation shall establish criteria for the purpose of determining whether lands which appear to be actively devoted to farm or agricultural use are in fact bona fide farms and qualify for assessment under this subsection AND FOR THE PURPOSE OF ADMINISTERING THE PROVISIONS OF THIS SUBSECTION. Such criteria shall be promulgated in rules and regulations which shall include, but shall not be limited to, the following:

[(i)] 1. Zoning applicable to the land.

[(ii)] 2. Present and past use of the land including land under the soil bank provisions of the Agricultural Stabilization Act of the United States government.

[(iii)] 3. Productivity of the land including timberlands and lands used for reforestation.

4. GROSS INCOME DERIVED FROM THE AGRICULTURAL ACTIVITY.

(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 ONGOING 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.

-2-- 3. "ANNUAL GROSS INCOME" MEANS THE ACTUAL INCOME RECEIVED IN A CALENDAR YEAR WHICH IS DIRECTLY