

ATTRIBUTABLE TO THE AGRICULTURAL ACTIVITY, EXCLUSIVE OF CAPITAL OR OPERATING COSTS. THIS TERM MAY ALSO BE DEFINED AS GROSS REVENUES.

-3- 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.

3. A DROUGHT OR OTHER SIMILAR NATURAL CAUSE HAS ADVERSELY AFFECTED THE INCOME PRODUCING CAPABILITY OF THE LAND DURING THE 3-YEAR PERIOD CAUSING THE AVERAGE ANNUAL GROSS INCOME TO BE LESS THAN \$2,500; PROVIDED THAT THIS WAIVER SHALL NOT BE GRANTED FOR MORE THAN 2 CONSECUTIVE 3-YEAR PERIODS.

4. IN THE INSTANCE OF THE ESTABLISHMENT OF A NEW AGRICULTURAL ACTIVITY ON LAND THAT HAD NOT RECEIVED THE AGRICULTURAL USE ASSESSMENT, THE NATURE OR THE TYPE OF AGRICULTURAL ACTIVITY WHEN COMBINED WITH THE AMOUNT OF LAND IN AGRICULTURAL USE WOULD REASONABLY BE EXPECTED TO DERIVE AN AVERAGE ANNUAL GROSS INCOME OF \$2,500 HAD THE ACTIVITY BEEN IN EXISTENCE FOR A FULL 3-YEAR PERIOD. PROVIDED FURTHER THAT IN THE INSTANCE OF A NEW AGRICULTURAL ACTIVITY SUCH AS AN ORCHARD OR VINEYARD, THE DIRECTOR MAY EXTEND THE PERIOD OF THE WAIVER FOR AN ADDITIONAL 3-YEAR PERIOD.

(V) IN THE INSTANCE OF PARCELS OF LAND OF LESS THAN 20 ACRES, THE DEPARTMENT MAY REQUIRE THE OWNER OF THE LAND