

(E) CRITERIA FOR ASSESSING.

(1) THE DEPARTMENT SHALL ESTABLISH IN REGULATIONS CRITERIA TO DETERMINE IF LAND THAT APPEARS TO BE ACTIVELY USED FOR FARM OR AGRICULTURAL PURPOSES:

(I) IS ACTUALLY USED FOR FARM OR AGRICULTURAL PURPOSES; AND

(II) QUALIFIES FOR ASSESSMENT UNDER THIS SECTION.

(2) THE CRITERIA SHALL INCLUDE:

(I) THE ZONING OF THE LAND;

(II) THE PRESENT AND PAST USE OF THE LAND INCLUDING LAND UNDER THE SOIL BANK PROGRAM OF THE UNITED STATES;

(III) THE PRODUCTIVITY OF THE LAND, INCLUDING TIMBERLANDS AND REFORESTED LANDS; AND

(IV) THE GROSS INCOME THAT IS DERIVED FROM THE AGRICULTURAL ACTIVITY.

(F) DETERMINATIONS BY DIRECTOR.

IN ADMINISTERING THIS SECTION, PERIODICALLY, THE DIRECTOR SHALL CONSULT WITH:

(1) THE SECRETARY OF AGRICULTURE;

(2) OFFICIALS OF THE STATE WHO ARE KNOWLEDGEABLE IN AGRICULTURE;

(3) REPRESENTATIVES OF THE AGRICULTURAL COMMUNITY;

(4) OFFICIALS OF COUNTIES AND MUNICIPAL CORPORATIONS; AND

(5) OTHER PERSONS AS DETERMINED BY THE DIRECTOR.

(G) LAND OF LESS THAN 20 ACRES.

(1) IN THIS SUBSECTION, THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED:

(I) "ACTIVELY USED" MEANS LAND THAT IS ACTUALLY AND PRIMARILY USED FOR A CONTINUING FARM OR AGRICULTURAL USE;

(II) "AGRICULTURAL LAND UNIT" MEANS THE COMBINATION OF NOT MORE THAN 3 PARCELS OF LAND WHEN THE PARCELS ARE:

1. LOCATED IN THE SAME COUNTY; AND