

## 2. UNDER THE SAME OWNERSHIP;

(III) "AVERAGE GROSS INCOME" MEANS THE AVERAGE OF THE 2 HIGHEST YEARS OF GROSS INCOME DURING A 3-YEAR PERIOD;

(IV) "FAMILY FARM UNIT" MEANS NOT MORE THAN 1 PARCEL OF LAND OF LESS THAN 20 ACRES FOR EACH IMMEDIATE FAMILY MEMBER FOR LAND THAT IS:

1. CONTIGUOUS TO LAND RECEIVING THE FARM OR AGRICULTURAL USE ASSESSMENT; AND

2. OWNED BY A MEMBER OR MEMBERS OF THE IMMEDIATE FAMILY OF THE OWNER OF THE FARM OR AGRICULTURAL USE LAND; AND

(V) "GROSS INCOME" MEANS THE ACTUAL INCOME THAT IS RECEIVED IN A CALENDAR YEAR THAT RESULTS DIRECTLY FROM THE FARM OR AGRICULTURAL USE OF THE LAND.

(2) IN DETERMINING IF A PARCEL OF LAND OF LESS THAN 20 ACRES IS ACTIVELY USED, THE DEPARTMENT MAY REQUIRE THE OWNER OF THE LAND TO AFFIRM, UNDER OATH, ON A STANDARD FORM PROVIDED BY THE DEPARTMENT THAT THE FARM OR AGRICULTURAL USE OF THE LAND RESULTS IN AN AVERAGE GROSS INCOME OF AT LEAST \$2,500 FROM THE PARCEL OR THE AGRICULTURAL LAND UNIT.

(3) THE DEPARTMENT MAY REQUIRE AN OWNER WHO SUBMITS AN AFFIRMATION UNDER PARAGRAPH (2) OF THIS SUBSECTION TO VERIFY THE GROSS INCOME FROM THE LAND BY PROVIDING:

(I) COPIES OF SALES RECEIPTS OR INVOICES;

(II) LEASE AGREEMENTS; OR

(III) OTHER DOCUMENTS REQUIRED BY THE DEPARTMENT.

(4) AN AFFIRMATION UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL BE FILED BEFORE THE FOLLOWING DATES:

(I) FOR LAND ASSESSED AS FARM OR AGRICULTURAL LAND, JANUARY 1 OF THE 1ST YEAR OF THE ASSESSMENT CYCLE THAT IS DEFINED IN § 8-103 OF THIS TITLE; OR

(II) FOR OTHER LAND, THE JANUARY 1 BEFORE THE TAXABLE YEAR FOR WHICH THE FARM OR AGRICULTURAL USE ASSESSMENT IS REQUESTED.

(5) IF LAND THAT APPEARS TO BE ACTIVELY USED DOES NOT YIELD AN AVERAGE GROSS INCOME OF \$2,500, THE DIRECTOR SHALL WAIVE THE GROSS INCOME REQUIREMENT ON FINDING THAT: