

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, OR NOT ZONED FOR AGRICULTURAL USE,~~ 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] JULY 1 OF THE TAXABLE YEAR.

(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:

(i) the land is leased and the nature of the farm or agricultural use of the land when related to the amount of the land in farm or agricultural use reasonably would be expected to yield an average gross income of at least \$2,500;

(ii) the nature of the farm or agricultural use of the land and the amount of the land in farm or agricultural use reasonably would be expected to yield an average gross income of at least \$2,500 from the agricultural products, if sold, that are derived from the use of the land;

(iii) a drought or other natural cause has adversely affected the income-producing capability of the land during a 3-year period; or

(iv) for a newly established farm or agricultural use, the nature of the use and the amount of the land in farm or agricultural use reasonably would be expected to yield an average gross income of at least \$2,500 if the use had existed for a 3-year period.

(6) The Director may grant only the following additional waivers: