

(i) under paragraph (5)(iii) of this subsection, for 1 additional consecutive 3-year period; and

(ii) under paragraph (5)(iv) of this subsection, for 1 additional consecutive 3-year period.

(7) The gross income requirement of paragraph (2) of this subsection does not apply:

(i) if the owner is at least 70 years of age and applies for waiver of the gross income requirement as to land that was assessed on July 1, 1984, on the basis of farm or agricultural use under the law or regulations of the Department that were in effect on or before that date;

(ii) if the owner becomes disabled and is unable to continue the farm or agricultural use of the land and applies for waiver of the gross income requirement as to land that is assessed on the basis of farm or agricultural use; or

(iii) if the land is actively used as a family farm unit.

[(9)](8) For purposes of qualifying for the agricultural use assessment under this section, the following real property is deemed to be a single contiguous parcel:

(i) parcels that are created or separated by roads, easements, or other rights-of-way; and

(ii) land relating to a right-of-way that reverts back to its owner's use for purposes of farming.

(h) (1) Subject to paragraph (2) of this subsection, the following land does not qualify to be assessed under this section:

(i) except for rezoning that results from correction of an error in original zoning, land zoned on or before July 1, 1972, for industrial, commercial, or multifamily residential use, if the zoning occurred on the application or at the request of a person who has or previously had an ownership interest in the land;

(ii) land rezoned after July 1, 1972, to a more intensive use than the use permitted on or before July 1, 1972, if a person with an ownership interest in the land has applied for or requested the rezoning;

(iii) land used as a homesite, which means the area of land that is reasonably related to a dwelling;

(iv) parcels of land of less than 3 acres that are under the same ownership excluding the homesite unless:

1. the land is owned by an owner of adjoining land that is receiving the farm or agricultural use assessment and is actively used;

2. the owner receives at least 51% of the owner's gross income from the active use; or

3. the parcels are part of a family farm unit;