

agricultural use assessment, that the parcels remain in agricultural use, and that the purchaser requests that the subdivided land being purchased be granted an agricultural or farm use assessment and signs a declaration of intent in accordance with the provisions of Section 278F of this article;

F. Two or more adjoining parcels of subdivided land which are purchased by the same owner, the combined acreage exceeds 20 acres, and the parcels were receiving an agricultural use assessment; provided that the purchaser requests that these purchased parcels be continued as agricultural or farm use assessment.

2. For purposes of this subparagraph (iii), subdivision shall be evidenced by either a recorded plat or by a known, but unrecorded, plat used for purposes of selling or conveying lots or parcels even if the deed description of the lot or parcel does not refer to that plat.]

(III) LAND USED AS A HOMESITE, WHICH, FOR THE PURPOSES OF THIS SUBSECTION, "HOMESITE" MEANS THE AREA OF LAND REASONABLY RELATED TO A DWELLING.

(IV) PARCELS OF LAND OF LESS THAN 3 ACRES, EXCLUDING THE HOMESITE, UNLESS THE PARCELS ARE OWNED BY THE OWNER OF ADJOINING LAND WHICH RECEIVES THE AGRICULTURAL USE ASSESSMENT AND THE PARCELS ARE ACTIVELY DEVOTED TO AGRICULTURAL USE, OR THE OWNER OF THE LAND DERIVES AT LEAST 51 PERCENT OF THE OWNER'S TOTAL ANNUAL GROSS INCOME FROM THE ACTIVE DEVOTION OF THE LAND TO AGRICULTURAL USE OR THE PARCELS ARE A PART OF A FAMILY FARM UNIT. HOWEVER, IN NO EVENT SHALL MORE THAN 2 PARCELS OF LESS THAN 3 ACRES UNDER THE SAME OWNERSHIP QUALIFY FOR THE AGRICULTURAL USE ASSESSMENT.

(V) PARCELS OF LAND OF LESS THAN 10 ACRES WHEN THE PARCELS ARE PART OF A SUBDIVISION PLAT AND WHEN THE OWNER OF SUCH LAND RECEIVES THE AGRICULTURAL USE ASSESSMENT ON 5 OTHER PARCELS OF LAND OF LESS THAN 10 ACRES EACH, ALL OF WHICH IS LOCATED IN THE SAME COUNTY.

(VI) PARCELS OF WOODLAND OF LESS THAN 5 ACRES, EXCLUDING THE HOMESITE.

(3) Marshland shall be assessed at a rate that is equal to the applicable rate for land that is actively dedicated to agricultural use.

278F.

(f) The tax imposed by this section is not applicable to:

(1) Land transferred for the residential use of the owners or the immediate family of the owners of the land. The amount of land not subject to the tax under this paragraph may