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REAL PROPERTY TAX DIVISION**

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**Native Forest Dedication Program
Management Plan & Guidelines**

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* This document was created for the use of the County of Hawai‘i Real Property Tax Division and the landowners of Hawai‘i Island. With the permission of Tanya Rubenstein of the Department of Land and Natural Resources (DLNR), Division of Forestry and Wildlife (DOFAW), its development was based on the State of Hawai‘i *Forest Stewardship Program Handbook* and therefore, includes many of the same processes and elements. While the management plans and guidelines within this document are specifically designed for the Hawai‘i County Native Forest Dedication Program, the State of Hawai‘i *Forest Stewardship Program Handbook*, the Natural Resources Conservation Service (NRCS) *Forest Management Plan Criteria*, and the *Guide for Landowners using Managing Your Woodlands: A Template for Your Plans for the Future* represents more comprehensive and detailed documents that can also be used as a reference during the development of forestry management plans. Links to these documents are provided in the additional resources section for your use and reference.

Purpose

This document is intended to help the private landowners of Hawai'i County who are interested in dedicating their land to one of three native forest dedications successfully navigate their way through the process of establishing a management plan for native forest, functional forest, or successional forest restoration to help them meet the requirements listed in Chapter 19, Article 8, Section 19-59 of the Hawai'i County Code 1983 (2016 Edition as amended). As there are a diverse array of ecological communities, vegetation types, and climatic conditions found throughout the island of Hawai'i, management plans should be developed to complement forest type(s), meet the overarching goals of each landowner, and fulfill the requirements of your specific land-use dedication. Management plans need to be reviewed and signed by a certified local, state, or federal forestry professional or natural resource manager in order to be eligible for the preferential per-acre value in its restricted preservation use. While management plans can be developed without the assistance of a forestry professional or natural resource manager, seeking the guidance of an individual who understands the challenges associated with native forest restoration may be advantageous as they may help you maximize the success of your native forest restoration endeavors.

Forest Dedication Types

Chapter 19, Article 8, Section 19-59 of the Hawai'i County Code 1983 (2016 Edition as amended) establishes a special land reserve allowing a landowner to dedicate their land to one of three categories of native forest: native forest, functional forest, or successional forest with each program dedication defined below.

Native Forest. To be consistent with the terminology used in Chapter 19, Article 8, Section 19-59 of the Hawai'i County Code, native forests are defined as lands that have sixty percent or greater native species cover either in the tree layer, the understory, or a combination of the two.

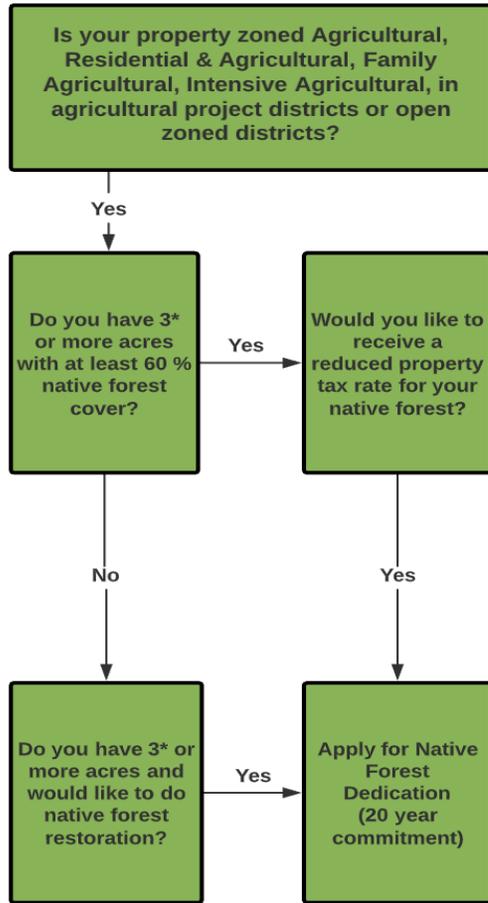
Functional Forest. To be consistent with the terminology used in Chapter 19, Article 8, Section 19-59 of the Hawai'i County Code, functional forests pertain to lands that have sixty percent or greater species forest cover combined with non-native/non-invasive species forest cover.

Successional Forest. To be consistent with the terminology used in Chapter 19, Article 8, Section 19-59 of the Hawai'i County Code, successional forests are lands that have new lava substrates currently unsuitable for cultivation such that soil depths and/or organic matter are less than 10 cm.

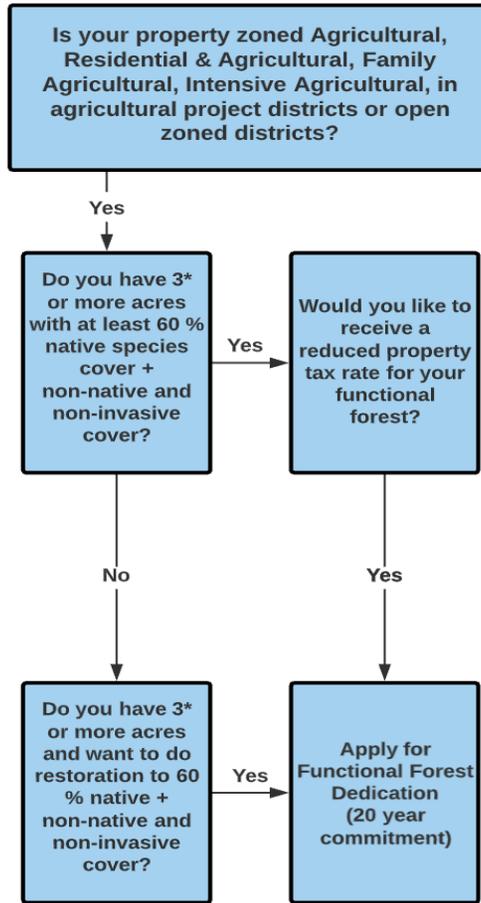
In accordance with the Hawai'i County Code, native species are defined as species that are either endemic or indigenous to the Hawaiian Islands according to Flora of the Hawaiian Islands [1] or another recognized resource, while also being classified as species that have evolved or become established in the Hawaiian Islands without the assistance of human beings.

1 Available from: <https://naturalhistory2.si.edu/botany/hawaiianflora/index.htm>

Native Forest Dedication



Functional Forest Dedication



Successional Forest Dedication

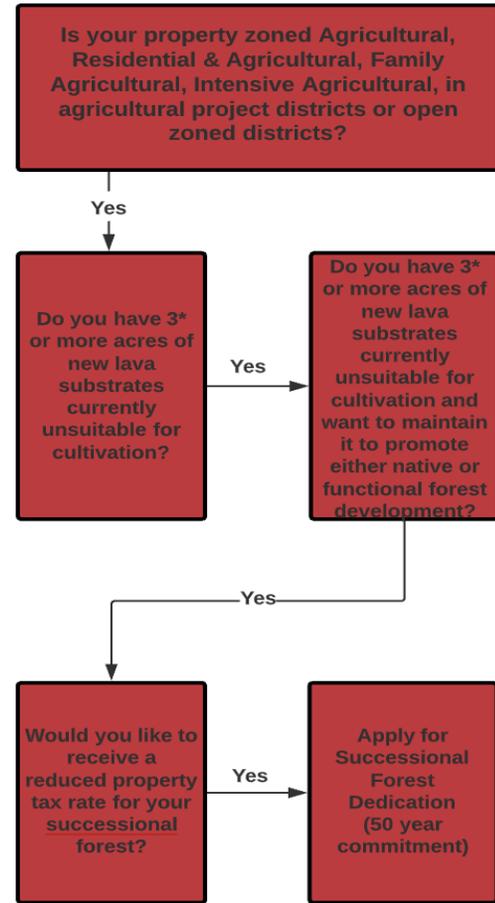


Table 1. This table was designed to help landowners interested in native forest restoration decide which land-use dedication is best for them. Each dedication type is listed above and has a corresponding color which highlights the eligibility requirements for each land-use type, and how they differ in terms of native forest structure. Refer to pages 3 through 7 for additional details.

3* indicates that in order to qualify for this particular dedication, the property needs to be 3 acres or larger, with at least 2.75 acres being intact and contiguous native forest, functional forest, or successional forest.

Eligibility Requirements

REQUIRED CRITERIA FOR NATIVE FOREST DEDICATION

- 1) The parcel shall be three (3) acres or larger with at least 2.75 acres intact and contiguous acres of native forest.
- 2) The land shall be within agricultural, residential and agricultural, family agricultural, intensive agricultural, agricultural project district, or open district zoning as determined by the County Planning Dept.
- 3) The land shall have at least 60% native forest species forest cover which is either in tree cover, understory cover, or a combination of the two; provided a minimum of 25% of the forest cover shall be tree cover.
- 4) The 60% native forest species cover shall be certified by a recognized professional in the field of natural resources or forestry, or a government agency with relevant expertise in the fields of natural resources or forestry.
- 5) The native forest dedication shall have a sound forest management plan indicating acreage and specific management practices to maintain and/or improve the forest. The management plan must include yearly benchmarks and management goals and requirements.
 - a) Goal of native forest dedication: maintain native biodiversity of the property over the 20 year period.
 - b) The native forest management plan must have the following elements:
 - i) Property description which includes site description, elevation, soil type, topography, rainfall, and any other details pertinent to the particular site and the likelihood of success as a native forest dedication.
 - ii) Native forest inventory which outlines the approximate mix of trees and understory including both native and non-native species on-site at the beginning of the dedication.
 - iii) Catalogue of any risk factors including invasive species, ungulates, drought, and fire.
 - iv) Native forest action plan with the goal of maintaining the biodiversity of the native forest which may include fencing, ungulate removal, additional planting, installation of fire breaks, soil amendments, irrigation, and any other necessary management actions.

REQUIRED CRITERIA FOR NATIVE FOREST RESTORATION

- 1) The parcel shall be three (3) acres or larger with at least 2.75 acres intact and contiguous acres of native forest.
- 2) The land shall be within agricultural, residential and agricultural, family agricultural, intensive agricultural, agricultural project district, or open district zoning as determined by the County Planning Dept.
- 3) The land shall have at least 60% native forest species forest cover which is either in tree cover, understory cover, or a combination of the two; provided a minimum of 25% of the forest cover shall be tree cover before or by the end of the 20-year dedication period.
- 4) The restoration plan shall be certified by a recognized professional in the field of natural resources or forestry, or a government agency with relevant expertise in the fields of natural resources or forestry.

- 5) The native forest restoration area shall have a sound forest management plan indicating acreage and specific management practices to improve the forest. The management plan must include yearly benchmarks and management goals and requirements, including an indication of the percent progress towards reaching the native forest 60% coverage requirement.
 - a) Goal of native forest restoration: restore property back to a native-dominated forest over the 20 year period
 - b) The native forest management plan must have the following elements:
 - i) Property description which includes site description, elevation, soil type, topography, rainfall, and any other details pertinent to the particular site and the likelihood of success as a native forest restoration project.
 - ii) Forest inventory which outlines the approximate mix of trees and understory including both native and non-native species on-site at the beginning of the dedication.
 - iii) Catalogue of any risk factors including invasive species, ungulates, drought, and fire.
 - iv) Discussion of potential management needs to maintain native biodiversity including fencing, ungulate removal, additional planting, installation of fire breaks, soil amendments, watering, and any other management actions.
 - v) Yearly schedule for plantings with the goal of maintaining or improving the native biodiversity of the forest. The yearly plan should include information on the type of tree and understory plantings, density, planting methodology, and proposed seedling source or sources, soil amendment as needed, water resources as needed, and any other details pertinent to the specific site that may impact the forest management plan.
 - vi) Maintenance plan for established trees and understory which includes thinning, pruning, soil amendment, and any other work necessary to promote the health and success of the native forest.
 - c) The owner shall provide the director evidence every five years that the forest restoration plan is being implemented as well as a signed and notarized affidavit.

REQUIRED CRITERIA FOR FUNCTIONAL FOREST DEDICATION

- 1) The parcel shall be three (3) acres or larger with at least 2.75 acres intact and contiguous acres of native forest.
- 2) The land shall be within agricultural, residential and agricultural, family agricultural, intensive agricultural, agricultural project district, or open district zoning as determined by the County Planning Dept.
- 3) The land shall have at least 60% native forest species cover combined with non-native/non-invasive forest species cover which is either in tree cover, understory cover, or a combination of the two; provided a minimum of 25% of the forest cover shall be tree cover and a minimum of half of the forest cover shall contain native species.
- 4) Non-native/non-invasive species are defined as those species that are not native to the Hawaiian Islands, having arrived with human help, which do not invade or overtake native species habitat and are designated as ‘low risk’ species by the Hawai‘i-Pacific Weed Risk Assessment. *Exceptions must be justified in the forest management plan or forest restoration plan.* See <https://sites.google.com/site/weedriskassessment/home>. Examples of non-native noninvasive species with an HPWRA score of 6 or less include but are not limited

to Avocado, Coconut, False Kamani, Kamani, Mango, Noni, Mountain Apple, and Ulu. The optimum selection of tree and understory species will depend upon the site's attributes.

- 5) The 60% native forest species cover combined with non-native/non-invasive forest species shall be certified by a recognized professional in the field of natural resources or forestry, or a government agency with relevant expertise in the fields of natural resources or forestry.
- 6) The functional forest area shall have a sound forest management plan indicating acreage and specific management practices to maintain and/or improve the forest. The management plan must include yearly benchmarks and management goals and requirements.
 - a) The functional forest management plan must have the following elements:
 - i) Property description which includes site description, elevation, soil type, topography, rainfall, and any other details pertinent to the particular site and the likelihood of success as a functional forest dedication.
 - ii) Forest inventory which outlines the approximate mix of trees and understory including both native and non-native species on-site at the beginning of the dedication.
 - iii) Catalogue of any risk factors including invasive species, ungulates, drought, and fire.
 - iv) Functional forest action plan with the goal of maintaining the biodiversity of the functional forest which may include fencing, ungulate removal, additional planting, installation of fire breaks, soil amendments, watering, and any other management actions.
 - v) Any exemptions that include a species with an HRWRA score greater than 6 must be justified in the management or restoration plan

REQUIRED CRITERIA FOR FUNCTIONAL FOREST RESTORATION

- 1) The parcel shall be three (3) acres or larger with at least 2.75 acres intact and contiguous acres of native forest.
- 2) The land shall be within agricultural, residential and agricultural, family agricultural, intensive agricultural, agricultural project district, or open district zoning as determined by the County Planning Dept.
- 3) The land shall have at least 60% native forest species cover combined with non-native/non-invasive forest species cover which is either in tree cover, understory cover, or a combination of the two; provided a minimum of 25% of the forest cover shall be tree cover and a minimum of half of the forest cover shall contain native species before or by the end of the 20-year dedication period.
- 4) Non-native/non-invasive species are defined as those species that are not native to the Hawaiian Islands, having arrived with human help, which do not invade or overtake native species habitat and are designated as 'low risk' species by the Hawai'i-Pacific Weed Risk Assessment. *Exceptions must be justified in the forest management plan or forest restoration plan.* See <https://sites.google.com/site/weedriskassessment/home>. Examples of non-native/noninvasive species with an HPWRA score of 6 or less include but are not limited to Avocado, Coconut, False Kamani, Kamani, Mango, Noni, Mountain Apple, and Ulu. The optimum selection of tree and understory species will depend upon the site's attributes.
- 5) The restoration plan shall be certified by a recognized professional in the field of natural resources or forestry, or a government agency with relevant expertise in the fields of natural resources or forestry.

- 6) The functional forest restoration area shall have a sound forest management plan indicating acreage and specific management practices to improve the forest. The management plan must include yearly benchmarks and management goals and requirements, including an indication of the percent progress towards reaching the functional forest 60% coverage requirement.
 - a) The forest management plan must have the following elements:
 - i) Property description which includes site description, elevation, soil type, topography, rainfall, and any other details pertinent to the particular site and the likelihood of success as a functional forest restoration project.
 - ii) Forest inventory which outlines the approximate mix of trees and understory including both native and non-native species on-site at the beginning of the dedication.
 - iii) Catalogue of any risk factors including invasive species, ungulates, drought, and fire.
 - iv) Discussion of potential management needs to maintain functional forests including fencing, ungulate removal, additional planting, installation of fire breaks, soil amendments, watering, and any other management actions.
 - v) Yearly schedule for plantings with the goal of maintaining or improving the native biodiversity of the forest. The yearly plan should include information on the type of tree and understory plantings, density, planting methodology, and proposed seedling source or sources, soil amendment as needed, water resources as needed, and any other details pertinent to the specific site that may impact the forest management plan.
 - vi) Maintenance plan for established trees and understory which includes thinning, pruning, soil amendment, and any other work necessary to promote the health and success of the functional forest.
 - vii) Any exemptions that include a species with an HRWRA score greater than 6 must be justified in the management plan.
 - b) The owner shall provide to the director evidence every five years that the forest restoration plan is being implemented as well as a signed and notarized affidavit.

REQUIRED CRITERIA FOR SUCCESSIONAL FOREST DEDICATION

- 1) The parcel shall be three (3) acres or larger with at least 2.75 acres intact and contiguous acres of native forest.
- 2) The land shall be within agricultural, residential and agricultural, family agricultural, intensive agricultural, agricultural project district, or open district zoning as determined by the County Planning Dept.
- 3) Successional forest means lands that have new lava substrates currently unsuitable for cultivation such that soil depths and/or organic matter are less than 10 cm and would not currently meet the native forest or functional forest requirements.
See <https://sites.google.com/site/weedriskassessment/home>.
- 4) The successional forests are excluded from the forest cover requirement, but successional forests lands must be maintained to promote either a native forest or functional forest development.
- 5) The successional forest area shall have a sound forest management plan indicating the acreage and specific management practices to protect and promote the forest in establishing a native forest or functional forest development.
 - a) The successional forest management plan must have the following elements:

- i) Property description which includes site description, elevation, soil type, topography, rainfall, and any other details pertinent to the particular site and the likelihood of success as a successional forest dedication.
- ii) Forest inventory which outlines the approximate mix of trees and understory including both native and non-native species on-site at the beginning of the dedication.
- iii) Catalogue of any risk factors including invasive species, ungulates, drought, and fire.
- iv) Discussion of potential management needs to maintain native and non-native, noninvasive biodiversity including fencing, ungulate removal, additional planting, installation of fire breaks, soil amendments, watering, and any other management.

Application Process

1. Write and submit a forestry management plan to the County of Hawai‘i Real Property Tax Division. Follow the format of the forestry management plan template on page _ and include all of the necessary sections to qualify for the preferential per-acre value in its restricted preservation use. While it is not required to develop management plans with the assistance of a certified local, state, or federal forestry professional or natural resource manager, seeking the guidance of an individual who understands the challenges associated with native forest restoration may be advantageous for helping you develop a management plan that will maximize the success of your reforestation endeavors. Management plans need to include all of the required elements outlined in the management plan template below. A letter will be issued to the applicant and owner of record reflecting 1) confirming acceptance/approval, 2) deficient, more information required or 3) denied with reason for denial. Submitted management plans will be reviewed and returned as accepted, rejected, request revisions, or ask for additional information.

2. Complete and submit Petition To Dedicate Native Forest Land (RP Form 19-59).

Petition Link: [https://www.hawaiipropertytax.com/forms/RP%20Form%2019-59%20\(Petition%20to%20Dedicate%20Native%20Forest%20Land\).pdf](https://www.hawaiipropertytax.com/forms/RP%20Form%2019-59%20(Petition%20to%20Dedicate%20Native%20Forest%20Land).pdf)

3. Schedule a site visit to receive final approval of the Native Forest Dedication to conduct an inspection of the existing conditions of the proposed native forest dedication. This initial survey is intended to allow the County of Hawai‘i Real Property Tax Division to verify that the existing conditions meet the criteria for the dedication and provide baseline information that they can use to track the progress of native forest restoration projects to ensure that landowners are adhering to their management plan and meeting the benchmarks required for reduced property tax rates.

Send completed forms to:

Hilo
101 Pauahi St., Ste. No. 4
Hilo, Hawai‘i 96720
Ph. (808) 961-8354

Kona
74-5044 Ane Keohokalole Hwy., Bldg. D, 2nd Flr.
Kailua Kona, Hawai‘i 96740
Ph. (808) 323-4881

* Applications are due September 1st in order for the dedication to become effective in the following tax year. The term “tax year” shall mean the period commencing from July 1 of a calendar year and ending on June 30 of the following calendar year. *

PETITION TO DEDICATE DEADLINE

The County of Hawai‘i Real Property Tax Division accepts petitions for the dedication native forest dedications and management plans throughout the year, however, the dedication of lands for native forest restoration shall be initiated by filing one copy of the petition with the Director of Finance on or before September 1 for the dedication to become effective in the following tax year. The term “tax year” shall mean the period commencing from July 1 of a calendar year and ending on June 30 of the following calendar year. Required petitions and affidavits are available at the offices of the Real Property Division in Hilo and Kona, the County of Hawai‘i website, and links within this document (put location within this document once it is complete).

Management Plan Guidelines

Native forest management plans are required to include all of the elements outlined in the management plan template below and must be designed to satisfy the eligibility requirements listed on page _ for the specific forest dedication of interest. While it is not required to develop a management plan with the assistance of a certified local, state, or federal forestry professional or natural resource manager, consulting with an individual who understands the challenges associated with native forest restoration may be useful in helping you develop a management plan that will maximize the success of your reforestation endeavors. Submitted management plans will be reviewed and returned as accepted, rejected, request revisions, or additional information required.

Management Plan Template

1. Applicant and property information

Applicant name:

Mailing address, email, phone number:

Landowner name:

Lease/license holder name:

* If leased include the effective date of the lease and lease term

Property address:

Tax Map Key (TMK) number(s) of project location:

County of Hawai‘i Planning Department zoning designation:

Total property acreage:

Proposed are (in acres) acres of forest management:

Driving directions from the nearest highway:

Desired native forest dedication type, please check one of the following:

- Native Forest Dedication or Native Forest Restoration
- Functional Forest Dedication or Functional Forest Restoration
- Successional Forest

* Native forest and functional forest dedications pertains to forest systems that have 60 % native forest cover or greater while native forest and functional forest restoration is designated for lands that will be managed to promote and/or develop a forest system with half of the forest cover containing native species before or by the end of the dedication period. *

2. Project vision and goals

In this section please describe your short and long-term visions and/or goals for the proposed project area (at least one (1) paragraph outlining vision and goals).

3. Description of property and proposed management area

Elevation:

Average annual precipitation:

Average annual temperature:

Moisture regime (dry, mesic, wet):

Soil type:

Topography:

The presence of waterways, gulches:

Forest structure/inventory: an approximate mix of trees and understory including native and non-native species on-site at the beginning of the dedication:

Existing wildlife (approximate number of native, non-native, and/or invasive species including but not limited to birds, rats, cats, mongoose, frogs, ungulates, etc.):

Historic, current, and future land-use practices of the proposed management area:

Is there currently a fence surrounding the proposed management area? If no, do you intend to install a fence around native forest site?

Average annual precipitation can be found by entering the coordinates of your property or by clicking on your location using the link below:

<http://rainfall.geography.hawaii.edu/interactivemap.html>

Average annual air temperature and vegetation community type can be found by entering the coordinates of your property or by clicking on your location using the link below:

<http://evapotranspiration.geography.hawaii.edu/interactivemap.html>

4. Challenges or concerns that might influence the success of forestry plans (please check all that apply)

Invasive species

Fire

Drought

- Ungulates
- Erosion
- Infertile soil
- Water scarcity
- Other: _____

5. Forest restoration objectives (please check all that apply)

- Preservation of native forests
- Native species restoration
- Carbon sequestration
- Watershed management and/or protection
- Wildlife habitat improvement (list wildlife)
- Promote native species growth and regeneration
- Limit the spread of invasive species
- Timber production and/or forest products
- Other: _____

6. Forest restoration practices and techniques (please check all that apply)

- Fence installation and/or maintenance
- Outplanting native plant species (trees, shrubs, groundcovers)
- Invasive species removal and/or control
- Monitoring and maintenance of native, non-native/non-invasive plant species in project area
- Mulching
- Irrigation

- Weed control
- Soil amendment
- Applying supplemental plant nutrition (fertilizers, mulch, etc.)
- Tree trimming
- Plant propagation
- Waterway diversion
- Controlled pasturing with ungulates
- Establishment of a firebreak and/or windbreak
- Thinning/Pruning
- Other: _____

7. Vegetation selection

Please include a list of existing plant species within the proposed management area (native/non-native, and non-invasive/invasive). Using the Hawai‘i County Real Property Tax Division *Species List for Native, Non-Native/Non-Invasive Plants and their Associated Habitats* or other supplementary materials, develop a list of native, non-native/non-invasive plant species that you intend to incorporate into your native forest, functional forest, or successional forest restoration project.

8. Yearly schedule for plantings

Develop a schedule for maintaining or improving the native biodiversity of native forest, functional forest, or successional forest habitats. The yearly plan should include information on the type of tree and/or understory plantings, density, planting methodology and proposed seedling source(s), soil amendment as needed, water resources as needed, and any other details that may limit the success of the proposed project.

Consequences of Dedication

CONSEQUENCES OF THE DEDICATION

- 1) The dedication must be recorded to openly declare the intentions of the owner(s).
- 2) For the dedication period of twenty (20) years for a native forest and a functional forest, and (50) years for a successional forest, a portion of the owner's right to change the use of the dedicated area shall be forfeited.
- 3) For native forest dedications, the director shall assign a native forest assessment value no greater than fifty percent of the lowest dedicated agricultural use category that the land could qualify for if it were to be put into agricultural use. For functional forest dedications, the director shall assign a functional forest assessment value as twice the value of the native forest assessment value that the land could qualify for if it were to be put into agricultural use. For successional forests, the director shall assign a nominal value of \$100.
- 4) The owner(s) must report any changes in the petition to the Real Property Tax Office in writing.
- 5) For all forest restoration dedications, the owner shall provide the director evidence every five years that the forest restoration plan is being implemented as well as a signed and notarized affidavit.
- 6) Failure to comply with the terms of the dedication and the provisions of the applicable sections of the Hawai'i County Code shall constitute a breach in the dedication and result in the imposition of penalties and rollback taxes.
- 7) Any ownership changes will require (RP Form 19-59 (d)) affidavit for the continuation of native forest dedication to be completed and submitted to prevent role-back.

Breach of Dedication

The dedication shall be deemed breached and the tax assessment privilege canceled retroactive to the date of the dedication, or the latest renewal period, and all differences in the amount of taxes that were paid and those that would have been due from the assessment at market value shall be payable with a ten percent penalty and the native forest classification shall be rescinded with the cancellation being recorded, upon any of the following:

- 1) Failure of the owner(s) to observe the restrictions on the use of the land; or
- 2) Failure of the owner to undertake specific actions as outlined in the forest management plan or forest restoration plan; or
- 3) The property is re-zoned to a higher use at the owner's request; or
- 4) The property is subdivided into parcels less than three acres; or
- 5) A condominium property regime is declared for the property having condominium units with an area equivalent to less than three acres. Each unit shall be treated as a subdivision into lots of like size; or
- 6) The dedicated property or any portion thereof is sold by way of a conveyance which is subject to conveyance tax under the terms of Chapter 247, Hawai'i Revised Statutes, unless a notarized affidavit signed by the new owner(s) is submitted in which the owner(s) assume all remaining obligations under the existing dedication to include the full liability for future

rollback taxes and penalties imposed due to a breach of the dedication. And a document is recorded to put on notice this assumption of the dedication; or

- 7) The dedicated property is not maintained according to sound land management practices such that soil erosion is minimized, foreign species are controlled, and the watershed is protected.

Exception to the Breach of Dedication

The director may cancel a dedication without rollback taxes or penalties in the event of any of the following:

- 1) A recognized natural disaster beyond the owner's control; or
- 2) The death or severe disability of the principal owner such that the native forest, functional forest, or successional forest maintenance cannot continue. Corporations and partnerships are not eligible for this death or severe disability exemption; or
- 3) For forest restoration projects only, if the land does not meet the requirements of the forest restoration plan at the end of the dedicated time period, the owner may return the land to its previous designated use or it shall be assessed and taxed at market value without penalty provided that the owner has submitted the required verification that all conditions of the forest restoration plan have been met.

Completion of the Dedication

- 1) During the nineteenth (19th) (for native and functional forests) and 49th year (for the successional forest) dedication the owner may reapply to renew the dedication by filing a new petition with the director of finance on or before the statutory deadline of September 1. The renewal petition must include the same requirements of the previous petition and shall be processed in the same manner as the previous petition beginning with the subsequent tax year.
- 2) Failure to reapply by the September 1 deadline will cause the dedication to end.

Checklist for qualification

- 1. Write and submit a forestry management plan**
- 2. Complete and submit Real Property Form 19-59**
- 3. Schedule a site visit to receive final approval of Native Forest Dedication**

Additional resources

Department of Land and Natural Resources (DLNR), Division of Forestry and Wildlife (DOFAW) *State of Hawaii Forest Stewardship Program Handbook*.

Available from: <https://dlnr.hawaii.gov/forestry/files/2013/02/FSP-Handbook-FINAL-1302013.pdf>