



REQUIREMENTS - COUNTY OF HAWAII AGRICULTURAL PROGRAMS AT A GLANCE - Revised 10/21/2024

REQUIREMENTS

Non Dedicated Ag (NDA) No longer can apply

Zoning - County
Agricultural
Residential and Agricultural
Family Agricultural
Intensive Agricultural
Agricultural Project District

Yes - See below

Yes
Yes
Yes
Yes
Yes

Application Dates

1/1 thru 9/1/2024 (last app)
All properties in NDA must apply for another program between 9/2/2024 and 9/1/2026. If no new app for another program benefit ends for 1/1/2027 assessment. If Ag Use is denied or not evidenced, then disallow as normal. If no disallowance & app is filed, then continue NDA benefit till 6/30/2029

Minimum Lot Size

None

Fallow

None noted

Crop Restrictions

None noted

Signatures of all Owners?

Yes

Requirements

Minimal required

Add'l Documentation Required

Minimal required

Recordation at Bureau of Conveyances (BOC)

No, this program is not recorded

Breach

Any of the following:
Change in zoning other than allowed;
Subdivided or CPR into less than 5 acres
Conveyance is not considered a breach but new owner must apply for ag program.

Rollback

Max is current + 2 prior years plus 10% penalty

Rollback Exceptions *

Renewal Dates

No renewals accepted as of 9/2/2024

Renewal Documentation

Considered a New Application

Community Food Sustainability (CFS)

Yes - See below

Yes
Yes
Yes
Yes
Yes

1/1 thru 12/31 (Applies to following Tax Year)
(initial year is 9/2/2024 - 12/31/2024)

None

No more than 1 of 5 years unless otherwise noted on farm plan

Slow/fast rotational forest not allowed; controlled substances not allowed; *Pasture livestock must be used for food production*

Yes - all living owners

While the language of the code reads "food crops", the definition of intensive ag includes nurseries, foliage, cut and potted flowers, pigeries, dairy, poultry, feed lots & aquaculture. RPT recognizes the definition of intensive ag.
Pasture for food production is included.
Forestry is not included in this program.

One of the following:

- Farm Plan
- Organic Certification from USDA
- Conservation Plan Approved by NRCS, local SWCD
- USDA Food Safety Certification Doc
- Min \$10k in Receipts (within 2 years of app)

No, this program is not recorded

Any of the following:
Change in zoning other than allowed;
Subdivided or CPR into less than 5 acres
Conveyance is not considered a breach but new owner must apply for ag program.

Max is current + 2 prior years plus 10% penalty

* Natural disaster, crop damage, death or severe disability of the principal farmer

Every 5 years (or @ Director Discretion)

@ Renewal - \$1,000 annual receipts documented with GE Tax or S01(c)(3) donation receipts

Short Term Dedicated (3 Years)

If not in following zoning, must adhere to GP/CDP

Yes
Yes
Yes
Yes
Yes

9/2 - 9/1
(initial year is 9/2/2024 - 9/1/2025)
Applies to forward tax year

for example application received between 9/2/2024 - 9/1/2025 qualifies for lower ag value 7/1/2026 - 6/30/2027 (1/1/2026 assessment)

Yes: Intensive Ag/Diversified Ag 25 Acre
Orchards 1.0 Acre
Feed Corps or Fast Rotation Forestry 2.5 Acres
Pasture or Slow Rotation Forestry 5.0 Acres
If the farm or ranch operation property/properties do not meet the minimum size, then a farm plan must be turned in with application.

Intensive ag, orchards & diversified ag: no more than 1 of 3 years unless otherwise noted on farm plan. Fallow for pasture land is to be noted on farm plan based on approx rotation schedule

Intensive ag, orchards & diversified ag crops cannot be noxious weed; controlled substances not allowed

Yes - all living owners. Min 3 years on lease remain

Application: \$2,000 gross income on IRS 1040 Schedule F OR State G49 (for year prior to app) OR adhere to generally accepted standards or recognized practices within the agricultural community
Native Hawaiian agricultural farming including flora for hula and family ranching are recognized practices.

One of the following:

- Farm Plan
- Organic Certification from USDA
- Conservation Plan Approved by NRCS, local SWCD
- USDA Food Safety Certification Doc
- Min \$10k in Receipts (within 2 years of app)

No, this dedication is not recorded

Any of the following:
Change in zoning other than allowed;
If subdivided, dedication remains in effect
Conveyance is not considered a breach but new owner must apply for ag program.

Max is 3 years plus 10% penalty

* Natural disaster, crop damage, death or severe disability of the principal farmer

New app required in year 2 (prior to 9/1) to continue. For example: if dedication period is 7/1/2025 - 6/30/2028 the app to renew is due by 9/1/2027

Considered a New Dedication

Long Term Dedicated (10 Years)

If not in following zoning, must adhere to GP/CDP

Yes
Yes
Yes
Yes
Yes

9/2 - 9/1
Applies to forward tax year

for example application received between 9/2/2024 - 9/1/2025 qualifies for lower ag value 7/1/2026 - 6/30/2027 (1/1/2026 assessment)

Yes: Intensive Ag/Diversified Ag 25 Acre
Orchards 1.0 Acre
Feed Corps or Fast Rotation Forestry 2.5 Acres
Pasture or Slow Rotation Forestry 5.0 Acres
If the farm or ranch operation property/properties do not meet the minimum size, then a farm plan must be turned in with application.

Intensive ag, orchards & diversified ag: no more than 3 of 10 years unless otherwise noted on farm plan. Fallow for pasture land to be noted on farm plan based on approx rotation schedule

Intensive ag, orchards & diversified ag crops cannot be noxious weed; controlled substances not allowed

Yes - all living owners. Min 5 years on lease remain

Application: \$2,000 gross income on IRS 1040 Schedule F OR State G49 (for year prior to app) OR adhere to generally accepted standards or recognized practices within the agricultural community
Native Hawaiian agricultural farming including flora for hula and family ranching are recognized practices.

One of the following:

- Farm Plan
- Organic Certification from USDA
- Conservation Plan Approved by NRCS, local SWCD
- USDA Food Safety Certification Doc
- Min \$10k in Receipts (within 2 years of app)
- Agricultural Conservation Easement (10 year term min)

Yes - Long term (10 year) Ag Dedication is recorded by County

Any of the following:
Change in zoning other than allowed;
If subdivided, dedication remains in effect
Conveyance without Affidavit of Continuation by new owner or property is considered a breach.

Refer to Rollback as varies depending on which year the breach occurs plus 10% penalty

* Natural disaster, crop damage, death or severe disability of the principal farmer

New app required in year 9 (prior to 9/1) to continue. For example: if dedication period is 7/1/2025 - 6/30/2035 the app to renew is due by 9/1/2034

Considered a New Dedication



BENEFITS - COUNTY OF HAWAII AGRICULTURAL PROGRAMS AT A GLANCE - Revised 10/21/2024

| BENEFITS | Non Dedicated Ag (NDA) No longer can apply | Community Food Sustainability (CFS) | Short Term Dedicated (3 years) | Long Term Dedicated (10 years) |
|---|--|---|---|---|
| Latest HCC Updates (HCC - Hawaii County Code) | HCC 19-2, 19-57 (Bill 189, Ordinance 24-73) (Bill 188, Ordinance 24-72) (Bill 57, Ordinance 23-59) | HCC 19-2, 19-57.1 (Bill 189, Ordinance 24-73) (Bill 188, Ordinance 24-72) (Bill 58, Ordinance 23-60) | HCC 19-2, 19-61 (Bill 189, Ordinance 24-73) (Bill 188, Ordinance 24-72) (Bill 43 Draft 4, Ord 23-55) | HCC 19-2, 19-60 (Bill 189, Ordinance 24-73) (Bill 188, Ordinance 24-72) (Bill 43 Draft 4, Ord 23-55) |
| Application Period (Applicable Tax Period) | -- | 9/2/2024 - 12/31/2024 7/1/2025 - 6/30/2026 New program began 9/2/2024 (Future years - application period is 1/1-12/31 and the applicable tax year is following year) | 9/2/2024 - 9/1/2025 7/1/2026 - 6/30/2027 New program began 9/2/2024 | 9/2/2024 - 9/1/2025 7/1/2026 - 6/30/2027 |
| Last Application Accepted (Applicable Tax Period) | 9/1/2024 7/1/2025 - 6/30/2026 * Must file for a new Ag program by 9/1/2026 or no NDA value for 7/1/2027 tax year forward | * Conversions from the NDA need to be reviewed by 9/1/28 with applicable tax year of 7/1/2029 - 6/30/2030 (allows RPT to process all conversions) | * Conversions from the NDA need to be reviewed by 9/1/28 with applicable tax year of 7/1/2029 - 6/30/2030 (allows RPT to process all conversions) | * Conversions from the NDA RPT to review as if a new application as this may result in lower taxable value. |
| Sunset/Repeal Date | * Repealed Completely 1/1/2029 | -- | -- | -- |
| Intensive Ag - Value | \$4,000/Acre | 30% of Market Value | \$4,000/Acre | \$2,000/Acre |
| Truck Crops | | | | |
| Confined Animals | | | | |
| Aquaculture | | | | |
| Bee Keeping | | | | |
| Orchards - Value | \$3,000/Acre | 30% of Market Value | \$3,000/Acre | \$1,500/Acre |
| Large Trees | | | | |
| Avocado, Lychee, Mango | | | | |
| Small Trees | | | | |
| Palm, Papaya, Coffee | | | | |
| Diversified Agriculture - Value | -- | 30% of Market Value | \$4,000/Acre | \$2,000/Acre |
| Blend of agricultural activities | | | | |
| Fast Rotation Forestry - Value | \$1,000/Acre | Not Applicable | \$1,000/Acre | \$500/Acre |
| Eucalyptus | | | | |
| Feed Crops | | | | |
| Grasses, Alfalfa | | | | |
| Pasture & Grazing - Value | \$28 - \$420/Acre | 30% of Market Value Must be pasture for food production | \$28 - \$420/Acre | \$14 - \$210/Acre |
| Slow Rotation Forestry - Value | \$420/Acre | Not Applicable | \$420/Acre | \$210/Acre |
| Homesite Value | \$500/Homesite | Proportional Market Value | \$500/Homesite | \$500/Homesite |
| Minimal .25 Ac/Site | | | | |
| Non Active Ag Areas | Proportional Market Value | Proportional Market Value | Proportional Market Value | Proportional Market Value |

* No new applications for the Non Dedicated Ag program accepted 9/2/2024 and on. For all properties already in the non dedicated agricultural program, owners have until 9/1/2026 to reapply for another agricultural program. Due to the number of anticipated agricultural applications, the Real Property Tax office will have until 9/1/2028 to review all ag apps where the properties were in the Non Dedicated Ag program. All properties that do not have a new application filed by 9/1/2026 will go to market value for the 7/1/2027 tax year (assessment date of 1/1/2027). Should the 9/1/2026 deadline be missed, the owner does have the option of applying for the CFS program between 9/2/2026 to 12/31/2026 for the 2027 tax year.