

## Agricultural Assessment Values per Acre

**AGRICULTURAL CATEGORY** **Value per Acre**  
**Current (in black); *Effective 1/1/2025\*\**; 1/1/2026\* (italics & in red)**

### **Intensive Agriculture - Truck Crops, Nurseries, and Cut Flowers & Foliage**

|    |   |                |
|----|---|----------------|
| 5T | <i>Community Food Sustainability – 30% of market value **</i>                 |                |
| 5A | Non-dedicated – <i>no longer available (last application accepted 9/1/24)</i> | \$4,000        |
| 5M | <i>Short Term Dedicated (3 Years)*</i>  | <i>\$4,000</i> |
| 5B | Long Term Dedicated (10 Years)  | \$2,000        |

### **Diversified Agriculture (blend of agricultural activities)**

|    |   |                |
|----|---|----------------|
| 2T | <i>Community Food Sustainability – 30% of market value **</i> |                |
| 2M | <i>Short Term Dedicated (3 Years)*</i>                        | <i>\$4,000</i> |
| 2B | <i>Long Term Dedicated (10 Years)</i>                         | <i>\$2,000</i> |

### **Confined Animals, Aquaculture, and Bee-Keeping**

|    |   |                |
|----|---|----------------|
| 5L | <i>Community Food Sustainability – 30% of market value **</i>                 |                |
| 5P | Non-dedicated – <i>no longer available (last application accepted 9/1/24)</i> | \$4,000        |
| 5U | <i>Short Term Dedicated (3 Years)*</i>  | <i>\$4,000</i> |
| 5Q | Long Term Dedicated (10 Years)  | \$2,000        |

### **Orchards - Fruit Trees, Nut Trees, and Vine Crops**

|    |   |                |
|----|---|----------------|
| 6T | <i>Community Food Sustainability – 30% of market value **</i>                 |                |
| 6A | Non-dedicated – <i>no longer available (last application accepted 9/1/24)</i> | \$3,000        |
| 6M | <i>Short Term Dedicated (3 Years)*</i>  | <i>\$3,000</i> |
| 6B | Long Term Dedicated (10 Years)  | \$1,500        |

### **Feed Crops - Forage & Biomass Crops**

|    |   |                |
|----|---|----------------|
| 7A | Non-dedicated – <i>no longer available (last application accepted 9/1/24)</i> | \$1,000        |
| 7M | <i>Short Term Dedicated (3 Years)*</i>  | <i>\$1,000</i> |
| 7B | Long Term Dedicated (10 Years)  | \$ 500         |

### **Fast Rotation Forestry**

|    |   |                |
|----|---|----------------|
| 7P | Non-dedicated – <i>no longer available (last application accepted 9/1/24)</i> | \$1,000        |
| 7R | <i>Short Term Dedicated (3 Years)*</i>  | <i>\$1,000</i> |
| 7Q | Long Term Dedicated (10 Years)  | \$ 500         |

### **Pasture - Good**

|    |   |               |
|----|---|---------------|
| 8A | Non-dedicated – <i>no longer available (last application accepted 9/1/24)</i> | \$ 420        |
| 8M | <i>Short Term Dedicated (3 Years)*</i>  | <i>\$ 420</i> |
| 8B | Long Term Dedicated (10 Years)  | \$ 210        |

### **Slow Rotation Forestry**

|    |   |               |
|----|---|---------------|
| 8E | Non-dedicated – <i>no longer available (last application accepted 9/1/24)</i> | \$ 420        |
| 8V | <i>Short Term Dedicated (3 Years)*</i>  | <i>\$ 420</i> |
| 8F | Long Term Dedicated (10 Years)  | \$ 210        |

## Agricultural Assessment Values per Acre

### AGRICULTURAL CATEGORY

### Value per Acre

Current (in black); **Effective 1/1/2025\*\*, 1/1/2026\*\* (italics & in red)**

#### Pasture - Average

|           |   |               |
|-----------|---|---------------|
| 8H        | Non-dedicated – <i>no longer available (last application accepted 9/1/24)</i> | \$ 120        |
| <i>8N</i> | <i>Short Term Dedicated (3 Years)*</i>  | <i>\$ 120</i> |
| 8I        | Long Term Dedicated (10 Years)  | \$ 60         |

#### Pasture - Poor

|           |   |              |
|-----------|---|--------------|
| 8P        | Non-dedicated – <i>no longer available (last application accepted 9/1/24)</i> | \$ 28        |
| <i>8O</i> | <i>Short Term Dedicated (3 Years)*</i>  | <i>\$ 28</i> |
| 8Q        | Long Term Dedicated (10 Years)  | \$ 14        |

#### Pasture – For food production

*8T Community Food Sustainability – 30% of market value \*\**

#### **Native Forest, Functional Forest & Successional Forest**

|           |  |              |
|-----------|--|--------------|
| <i>4B</i> | <i>Native Forest (20 Years) – 50% of lowest Dedicated Ag</i>                 | <i>\$ 7</i>  |
| <i>4C</i> | <i>Restoration Native Forest (20 Years)</i>                                  | <i>\$ 7</i>  |
| <i>4D</i> | <i>Functional Forest (20 Years) – 2x value of Native Forest</i>              | <i>\$ 14</i> |
| <i>4F</i> | <i>Restoration Functional Forest</i>   | <i>\$ 14</i> |
| <i>4G</i> | <i>Successional Forest (50 Years) - \$100 value on entire area dedicated</i> |              |

#### **Dwelling/Farm Site Areas**

|            |   |               |
|------------|---|---------------|
| <i>VAC</i> | <i>Community Food Sustainability – 100% proportional market value**</i> |               |
| <i>H/S</i> | <i>Short Term Dedicated (3 Years) - .25 acre max per site*</i>          | <i>\$ 500</i> |
| <i>H/S</i> | <i>Long Term Dedicated (10 Years) - .25 acre max per site</i>           | <i>\$ 500</i> |

#### **Areas with no Active Agricultural/Forestry Use**

*VAC 100% proportional market value*

#### **Restricted Government (Federal, State, County) Lease**

|    |                         |            |
|----|-------------------------|------------|
| 5Z | Diversified Agriculture | \$4,000*** |
| 8Z | Pasture                 | \$ 420***  |

*\*\*\* To receive a lower value per acre, the lessee must submit an application for the long term dedicated agricultural (10 year) program. The dedication must be recorded and the lease remaining must be for a minimum of 5 years for the period the dedication is applicable.*

*The non dedicated agricultural program (referred to as NDA) has been repealed effective 1/1/2029. Per Hawai'i County Code 19-57, all properties in the NDA program will need a new agricultural program application between 9/2/2024 to 9/1/2026 in order to have a lower agricultural value for 1/1/2027. Due to the overwhelming number of applications expected, the Real Property Tax Division will have until 2028 to review these applications during which time the properties in the NDA program previously will maintain the NDA program value per acre as noted above as long as there is active agricultural use.*