



AGRICULTURAL PROGRAM



REAL PROPERTY TAX FAQ'S



Applications and farm plan templates are available online

at www.hawaiipropertytax.com then click on the Forms tab, then Agricultural Programs Effective 9/2/2024

I am currently participating in the Non-Dedicated Agricultural Use Program, when do I need to apply for a new program by?

Owners of properties in the non-dedicated agricultural use program currently have until **September 1, 2026** to apply for one of the three agricultural use programs.

APP RECEIVED BY
SEPTEMBER 1, 2026



CONTINUE TO RECEIVE
AG BENEFITS THRU
JUNE 30, 2029

APP NOT RECEIVED BY
SEPTEMBER 1, 2026



LOSS OF CURRENT AG
BENEFITS EFFECTIVE
JULY 1, 2027

What are the Agricultural Use Programs that I can apply for?

- Long Term Commercial Agricultural Use Dedication
10 year dedication assessed at 1x ag value
- Short Term Commercial Agricultural Use Dedication
3 year dedication assessed at 2x ag value (same as non-dedicated ag use rate)
- Community Food Sustainability Use Assessment
assessed at 30% of market value, excludes forestry. Pasture for food production is allowed.

I am currently participating in the Non-Dedicated Agricultural Use Program and/or Dedication.

Will my real property taxes increase with the new programs?

SHORT TERM (3 YEAR)
COMMERCIAL AG USE
DEDICATION



LIKELY* SEE NO
CHANGE IN THEIR
TAXES ON
JULY 1, 2028

LONG TERM (10 YEAR)
COMMERCIAL AG USE
DEDICATION



LIKELY* SEE A
DECREASE IN REAL
PROPERTY TAXES

COMMUNITY FOOD
SUSTAINABILITY USE
ASSESSMENT



LIKELY* SEE AN
INCREASE IN REAL
PROPERTY TAXES
(the agricultural value is equal to 30% of the market value for this program)

I am currently participating in the Non-Dedicated Agricultural Use Program and/or Dedication.

How will these changes affect my eligibility to continue to receive these benefits?

In many cases, properties that are currently participating in an agricultural program being used on a regular basis and are adhering to generally accepted standards or practices within the agricultural industry will meet the eligibility criteria for the new programs with additional documentation.

I do not have a farm or ranch plan, what do I need to include in my farm or ranch plan that I submit with my application?

A plan template is available online at www.hawaiipropertytax.com to provide assistance to those who do not have already have a plan.

This is assuming no changes to the use of the property have occurred and the property meets eligibility requirements.
*Division is only able to comment based on the current tax rates, agricultural values/acre, and market conditions which may change by the July 1, 2029 effective date.



REAL PROPERTY TAX FAQ'S



What information do I need to apply for one of these agricultural tax benefit programs?

Community Food Sustainability Use Assessment

requires one the following with your application:

Farm Plan; USDA Organic Certification; Approved NRCS/SWCD Conservation Plan; USDA Food Safety Certification; or Documentation/receipts of \$10,000 investment.

At time of renewal include one of the following:

1. Documentation every five years of \$1,000 in annual sales or
2. Annual donation to a non-profit 501(c)(3) of \$1,000 in agricultural products.

A fillable farm plan template for all agricultural programs can be found at: www.hawaiipropertytax.com

Dedicated Agricultural Programs

requires one of the following with your application:

1. IRS Schedule F or State Tax G49 reflecting \$2,000 minimum gross income or
2. Farm or ranch plan noting the details of your agricultural practices.

AND one of the following (if a farm plan is not completed for the above requirement):

USDA Organic Certification; Approved NRCS/SWCD Conservation Plan; USDA Food Safety Certification; Documentation/receipts of \$10,000 investment; or Recorded Agricultural Conservation Easement.

I want to continue to participate in an agricultural use program, but I do not meet the minimum lot size schedule for both the Long and Short Term Commercial Agricultural Use Dedications. Can I still qualify for these programs?

YES, you may still qualify.

A farm plan will need to be submitted along with the application to support a commercially viable agricultural operation on a smaller lot. The minimum lot size schedule is as follows:

Intensive or Diversified Agriculture	0.25 acre
Orchards	1.0 acre
Feed Crops or Fast Rotation Forestry	2.5 acres
Pasture or Slow Rotation Forestry	5.0 acres

Alternatively, farm or ranching operations may meet the minimum lot size through noncontiguous parcels, so long as the total acreage is at or above the minimum lot size schedule. A farm plan will need to be submitted along with the applications for all parcels to provide additional details.

I lease part of my parcel to an individual who rotates sheep. I like the arrangement as it keeps my pasture down and he gives me sheep meat here and there. Depending on the year, I may only have the sheep two-three times per year.

How do I qualify for the ag program when I do not file the Schedule F (IRS) or G49 (State)?

Qualification for this will require a lease, contract or agreement between yourself (as owner) and the rancher or farmer along with your application.

The lease/contract/agreement should clearly indicate the parcel/parcels, contact information of the rancher or farmer, the acreage being used, the type of agricultural use on the land and the duration of the agreement.

For the 10 year dedication, a minimum of five years need to remain as of the date of dedication.

Additional documentation is required. Refer to www.hawaiipropertytax.com for the full list.

