



# County of Hawaii Real Property Tax Division

TAX MAP KEY/ PARCEL ID					
ISLE	ZONE	SEC	PLAT	PAR	CPR

Aupuni Center • 101 Pauahi Street • Suite No. 4 • Hilo, Hawai'i 96720 • Fax (808) 961-8415  
 Appraisers (808) 961-8354 • Clerical (808) 961-8201 • Collections (808) 961-8282  
 West Hawai'i Civic Center • 74-5044 Ane Keohokalole Hwy. • Bldg. D, 2nd Flr. • Kailua Kona, Hawai'i 96740  
 Fax (808) 327-3538 • Appraisers (808) 323-4881 • Clerical (808) 323-4880

## REQUEST TO WITHDRAW FROM AGRICULTURAL USE PROGRAM

Voluntary withdrawal from the Non-Dedicated Agricultural Program

Voluntary withdrawal from the Dedicated Agricultural Program (Subject to deferred or rollback taxes and additional fees\*)

Application to be placed in the Homeowner's Class. I certify that this property is used for residential purposes and no part of it is rented as a vacation rental, bed & breakfast, or is in commercial use. Agricultural uses or business uses that are in accordance with the zoning code are acceptable in this class.

### CERTIFICATION

I (we) voluntarily submit this request for withdrawal from either the Non-Dedicated Agricultural Use Program or Dedicated Agricultural Use Program, as designated above, and understand that it will affect the property valuation. The assessment and valuation of the property will change from the preferential agricultural use rates, i.e. crop rates, to an assessment based upon highest and best use, or market value. I am also aware that this requested change will affect my tax billing for next year.

I understand that the staff members of the Real Property Tax Office cannot determine my future tax liability at this time. I realize that the Hawai'i County Council is responsible for adopting the tax rates, which are applicable to this assessment, and that the tax rates are adopted on or before June 20th preceding the applicable tax year. I understand that the rates are annually reviewed and subject to change each year.

I understand that I may re-apply for either the Non-Dedicated Agricultural Use Program or Dedicated Agricultural Use Program by submitting a new application. This application will be subject to verification of the agricultural use of the property. The deadline to submit an application is December 31st preceding the applicable tax year for the Non-Dedicated Agricultural Use Program and September 1st for the Dedicated Agricultural Use Program.

\*I understand that a withdrawal from the Dedicated Agricultural Use Program shall cancel the dedication and special tax assessment privilege pursuant to Section 19-60(g), Hawai'i County Code, for the current tax year. In addition, I understand that a deferred or roll back tax shall be imposed as a result of the breach of the dedication with the additional taxes and penalties due and owing as a paramount lien upon the property pursuant to Section 19-37, Hawai'i County Code. The deferred or rollback tax shall be based on the difference between the assessed market value and the assessed agricultural use value at the applicable annual tax rates, along with a ten percent penalty.

\_\_\_\_\_  
Print Name of Owner

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
Day Telephone No.

\_\_\_\_\_  
Signature of Owner

\_\_\_\_\_  
Date

### FOR DEPARTMENT USE ONLY

Date Received ( U.S. Postmark OTC): \_\_\_\_\_ By: \_\_\_\_\_

Notes:

\_\_\_\_\_ PITT \_\_\_\_\_ OVER/PITT \_\_\_\_\_ EX CD \_\_\_\_\_ OTHER AG CHK