

# BENEFITS - COUNTY OF HAWAII AG PROGRAMS AT A GLANCE

BENEFITS	Non Dedicated Ag (NDA)	Community Food Sustainability (CFS)	Short Term Dedicated (3 Years)	Long Term Dedicated (10 Years)
Last HCC Update	HCC 19-2, 19-57 (Bill 57, Ordinance 23-59)	HCC 19-2, 19-57.1 (Bill 58, Ordinance 23-60)	HCC 19-2, 19-61 (Bill 43 Draft 4, Ord 23-55)	HCC 19-2, 19-60 (Bill 43 Draft 4, Ord 23-55)
Initial Application (Applicable Tax Period)	--	9/2/2024 - 12/31/2024 7/1/2025 - 6/30/2026	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 new program by 9/1/2025 or no NDA value for 7/1/2028 tax year forward	* Conversions from the NDA need to be reviewed by 9/1/27 with applicable tax year of 7/1/2028 - 6/30/2029 (allows RPT to process all conversions)	* Conversions from the NDA need to be reviewed by 9/1/27 with applicable tax year of 7/1/2028 - 6/30/2029 (allows RPT to process all conversions)	* Conversions from the NDA need to be reviewed by 9/1/27 with applicable tax year of 7/1/2028 - 6/30/2029 (allows RPT to process all conversions)
Sunset/Repeal Date	* Repealed Completely 1/1/2028	--	--	--
<b>Intensive Ag - Value</b>	\$4,000/Acre	30% of Market Value	\$4,000/Acre	\$2,000/Acre
Truck Crops				
Confined Animals				
Aquaculture				
Bee Keeping				
<b>Orchards - Value</b>	\$3,000/Acre	30% of Market Value	\$3,000/Acre	\$1,500/Acre
Large Trees				
Avocado, Lychee, Mango				
Small Trees				
Palm, Papaya, Coffee				
<b>Diversified Agriculture - Value</b>	--	30% of Market Value	\$4,000/Acre	\$2,000/Acre
Blend of Intensive Ag & Orchards				
<b>Fast Rotation Forestry - Value</b>	\$1,000/Acre	Not Applicable	\$1,000/Acre	\$500/Acre
Eucalyptus				
Feed Crops				
Grasses, Alfalfa				
<b>Pasture &amp; Grazing - Value</b>	\$28 - \$420/Acre	Not Applicable	\$28 - \$420/Acre	\$14 - \$210/Acre
<b>Slow Rotation Forestry - Value</b>	\$420/Acre	Not Applicable	\$420/Acre	\$210/Acre
<b>Homesite Value</b>	\$500/Homesite	Proportional Market Value	\$500/Homesite	\$500/Homesite
Minimal .25 Ac/Site				
<b>Non Active Ag Areas</b>	Proportional Market Value	Proportional Market Value	Proportional Market Value	Proportional Market Value

# REQUIREMENTS - COUNTY OF HAWAII AG PROGRAMS AT A GLANCE

REQUIREMENTS	Non Dedicated Ag (NDA)		Community Food Sustainability (CFS)		Short Term Dedicated (3 Years)		Long Term Dedicated (10 Years)	
	Yes - See below	Yes - See below	Yes - See below	Yes - See below	If not in following zoning, must adhere to GP/CDP	If not in following zoning, must adhere to GP/CDP	If not in following zoning, must adhere to GP/CDP	If not in following zoning, must adhere to GP/CDP
<b>Zoning - County</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Agricultural	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Residential and Agricultural	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Family Agricultural	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Intensive Agricultural	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Agricultural Project District	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>Application Dates</b>	1/1 thru 9/1/2024 (last app) All properties in NDA must apply for another program between 9/2/2024 and 9/1/2025. If no new app for another program benefit ends for 1/1/2026 assessment. If Ag Use is denied or not evidenced, then disallowance will occur. If no disallowance & app is filed, then NDA will continue until 1/1/2028 assessment	1/1 thru 12/31 (Applies to following Tax Year) (Initial year is 9/2/2024 - 12/31/2024)	9/2 - 9/1 (Initial year is 9/2/2024 - 9/1/2025) Applies to forward tax year for example, if application is between: 9/2/2024 - 9/1/2025 qualifies 7/1/2026 - 6/30/2027 (1/1/2026 assessment)	9/2 - 9/1 (Initial year is 9/2/2024 - 9/1/2025) Applies to forward tax year for example, if application is between: 9/2/2024 - 9/1/2025 qualifies 7/1/2026 - 6/30/2027 (1/1/2026 assessment)	Applies to forward tax year for example, if application is between: 9/2/2024 - 9/1/2025 qualifies 7/1/2026 - 6/30/2027 (1/1/2026 assessment)	Applies to forward tax year for example, if application is between: 9/2/2024 - 9/1/2025 qualifies 7/1/2026 - 6/30/2027 (1/1/2026 assessment)	Applies to forward tax year for example, if application is between: 9/2/2024 - 9/1/2025 qualifies 7/1/2026 - 6/30/2027 (1/1/2026 assessment)	Applies to forward tax year for example, if application is between: 9/2/2024 - 9/1/2025 qualifies 7/1/2026 - 6/30/2027 (1/1/2026 assessment)
<b>Minimum Lot Size</b>	None	None	None	None	Yes - but allows smaller size per parcel w/ Farm Plan (see Rules & Regs for clarification)	Yes - but allows smaller size per parcel w/ Farm Plan (see Rules & Regs for clarification)	Yes - but allows smaller size per parcel w/ Farm Plan (see Rules & Regs for clarification)	Yes - but allows smaller size per parcel w/ Farm Plan (see Rules & Regs for clarification)
<b>Fallow</b>	None noted	None noted	None noted	None noted	No more than 1 of 5 years	No more than 1 of 3 years	No more than 1 of 3 years	No more than 3 of 10 years
<b>Crop Restrictions</b>	None noted	Must be Food Crops (Pasture or slow/fast rotational forest NOT ALLOWED)	Must be Food Crops (Pasture or slow/fast rotational forest NOT ALLOWED)	Must be Food Crops (Pasture or slow/fast rotational forest NOT ALLOWED)	Intensive Ag, Orchards & Diversified Ag Crops cannot be noxious weed	Intensive Ag, Orchards & Diversified Ag Crops cannot be noxious weed	Intensive Ag, Orchards & Diversified Ag Crops cannot be noxious weed	Intensive Ag, Orchards & Diversified Ag Crops cannot be noxious weed
<b>Signatures of all Owners?</b>	Yes	Yes	Yes - all living owners	Yes - all living owners	Yes - all living owners. Min 3 years on lease remain	Yes - all living owners. Min 3 years on lease remain	Yes - all living owners. Min 5 years on lease remain	Yes - all living owners. Min 5 years on lease remain
<b>Requirements</b>	--	Application	Application	Application	Application; IRS 1040 Schedule F or State G49 (for year prior to app)	Application; IRS 1040 Schedule F or State G49 (for year prior to app)	Application; IRS 1040 Schedule F or State G49 (for year prior to app)	Application; IRS 1040 Schedule F or State G49 (for year prior to app)
<b>Add'l Documents Required</b>	Minimal required	One of the following: Farm Plan Organic Certification from USDA NRCS Plan USDA Food Safety Certification Doc Min \$10k in Receipts (within 2 years of app)	One of the following: Farm Plan Organic Certification from USDA NRCS Plan USDA Food Safety Certification Doc Min \$10k in Receipts (within 2 years of app)	One of the following: Farm Plan Organic Certification from USDA NRCS Plan USDA Food Safety Certification Doc Min \$10k in Receipts (within 2 years of app)	One of the following: Farm Plan Organic Certification from USDA NRCS Plan USDA Food Safety Certification Doc Min \$10k in Receipts (within 2 years of app)	One of the following: Farm Plan Organic Certification from USDA NRCS Plan USDA Food Safety Certification Doc Min \$10k in Receipts (within 2 years of app)	One of the following: Farm Plan Organic Certification from USDA NRCS Plan USDA Food Safety Certification Doc Min \$10k in Receipts (within 2 years of app)	One of the following: Farm Plan Organic Certification from USDA NRCS Plan USDA Food Safety Certification Doc Min \$10k in Receipts (within 2 years of app)
<b>Recordation at BOC</b>	No, but new owner must apply	No, but new owner must apply	No, but new owner must apply	No, but new owner must apply	No, but new owner must apply	No, but new owner must apply	Yes, but owner must continue dedication or parcel in breach & rollback will be issued	Yes, but owner must continue dedication or parcel in breach & rollback will be issued
<b>Breach</b>	<b>Any of the following:</b> Change in Zoning other than allowed Subdivided or CPR into less than 5 acres Max is current + 2 prior years plus 10% penalty	<b>Any of the following:</b> Change in Zoning other than allowed Subdivided or CPR into less than 5 acres Max is current + 2 prior years plus 10% penalty	<b>Any of the following:</b> Change in Zoning other than allowed Subdivided or CPR into less than 5 acres Max is current + 2 prior years plus 10% penalty	<b>Any of the following:</b> Change in Zoning other than allowed Subdivided or CPR into less than 5 acres Max is current + 2 prior years plus 10% penalty	<b>Any of the following:</b> Change in Zoning other than allowed Subdivided or CPR into less than 5 acres Max is current + 2 prior years plus 10% penalty	<b>Any of the following:</b> Change in Zoning other than allowed Subdivided or CPR into less than 5 acres Max is current + 2 prior years plus 10% penalty	<b>Any of the following:</b> Change in Zoning other than allowed Subdivided or CPR into less than 5 acres Max is current + 2 prior years plus 10% penalty	<b>Any of the following:</b> Change in Zoning other than allowed Subdivided or CPR into less than 5 acres Max is current + 2 prior years plus 10% penalty
<b>Rollback</b>	Max is current + 2 prior years plus 10% penalty	Max is current + 2 prior years plus 10% penalty	Max is current + 2 prior years plus 10% penalty	Max is current + 2 prior years plus 10% penalty	Max is 3 years plus 10% penalty	Max is 3 years plus 10% penalty	Max is 3 years plus 10% penalty	Max is 3 years plus 10% penalty
<b>Renewal Dates</b>	--	Every 5 Years (or @ Director Discretion)	Every 5 Years (or @ Director Discretion)	Every 5 Years (or @ Director Discretion)	Max renewal of 3 consecutive terms (9 years)	Max renewal of 3 consecutive terms (9 years)	Max renewal of 3 consecutive terms (9 years)	Max renewal of 3 consecutive terms (9 years)
<b>Renewal Documentation</b>	Considered a New Application	Renewal - \$1,000 annual receipts documented with GE Tax or 501(c)(3) donation receipts	Renewal - \$1,000 annual receipts documented with GE Tax or 501(c)(3) donation receipts	Renewal - \$1,000 annual receipts documented with GE Tax or 501(c)(3) donation receipts	Considered a New Dedication	Considered a New Dedication	Considered a New Dedication	Considered a New Dedication