

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

*Community Food Sustainability – 30% of market value ***

5A	Non-dedicated – <i>no longer available (last application accepted 9/1/24)</i>	\$4,000
	<i>Short Term Dedicated (3 Years)*</i>	\$4,000
5B	Long Term Dedicated (10 Years)	\$2,000

Diversified Agriculture

*Community Food Sustainability – 30% of market value ***

	<i>Short Term Dedicated (3 Years)*</i>	\$4,000
	<i>Long Term Dedicated (10 Years)</i>	\$2,000

Confined Animals, Aquaculture, and Bee-Keeping

*Community Food Sustainability – 30% of market value ***

5P	Non-dedicated – <i>no longer available (last application accepted 9/1/24)</i>	\$4,000
	<i>Short Term Dedicated (3 Years)*</i>	\$4,000
5Q	Long Term Dedicated (10 Years)	\$2,000

Orchards - Fruit Trees, Nut Trees, and Vine Crops

*Community Food Sustainability – 30% of market value ***

6A	Non-dedicated – <i>no longer available (last application accepted 9/1/24)</i>	\$3,000
	<i>Short Term Dedicated (3 Years)*</i>	\$3,000
6B	Long Term Dedicated (10 Years)	\$1,500

Feed Crops & Fast Rotation Forestry - Forage & Biomass Crops

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

Pasture - Good, Slow Rotation Forestry

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

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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>Short Term Dedicated (3 Years)*</i>	\$ 120
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>Short Term Dedicated (3 Years)*</i>	\$ 28
8Q	Long Term Dedicated (10 Years)	\$ 14

Native Forest, Functional Forest & Successional Forest

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

Dwelling/Farm Site Areas

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

Areas with no Active Agricultural/Forestry Use

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 1/1/2028. 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 9/1/2025 in order to have a lower agricultural value for 1/1/2026. Due to the overwhelming number of applications expected, the Real Property Tax Division will have until 2027 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.