



REQUIREMENTS - COUNTY OF HAWAII AGRICULTURAL PROGRAMS AT A GLANCE - Revised 10/21/2024

REQUIREMENTS	Non Dedicated Ag (NDA) No longer can apply	Community Food Sustainability (CFS)	Short Term Dedicated (3 Years)	Long Term Dedicated (10 Years)
<b>Zoning - County</b> Agricultural Residential and Agricultural Family Agricultural Intensive Agricultural Agricultural Project District	Yes - See below Yes Yes Yes Yes Yes	Yes - See below Yes Yes Yes Yes Yes	If not in following zoning, must adhere to GP/CDP Yes Yes Yes Yes Yes	If not in following zoning, must adhere to GP/CDP 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 9/1/2026. If no new app for another program benefit ends for 1/1/2027 assessment. If Ag Use is denied or not evidenced, then disallow as normal. If no disallowance & app is filed, then continue NDA benefit till 6/30/2029	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 application received between 9/2/2024 - 9/1/2025 qualifies for lower ag value 7/1/2026 - 6/30/2027 (1/1/2026 assessment)	9/2 - 9/1 Applies to forward tax year for example application received between 9/2/2024 - 9/1/2025 qualifies for lower ag value 7/1/2026 - 6/30/2027 (1/1/2026 assessment)
<b>Minimum Lot Size</b>	None	None	Yes: Intensive Ag/Diversified Ag Orchards      .25 Acre Feed Corps or Fast Rotation Forestry    1.0 Acre Pasture or Slow Rotation Forestry      2.5 Acres Pasture or Slow Rotation Forestry      5.0 Acres If the farm or ranch operation property/properties do not meet the minimum size, then a farm plan must be turned in with application.	Yes: Intensive Ag/Diversified Ag Orchards      .25 Acre Feed Corps or Fast Rotation Forestry    1.0 Acre Pasture or Slow Rotation Forestry      2.5 Acres Pasture or Slow Rotation Forestry      5.0 Acres If the farm or ranch operation property/properties do not meet the minimum size, then a farm plan must be turned in with application.
<b>Fallow</b>	None noted	No more than 1 of 5 years unless otherwise noted on farm plan	Intensive ag, orchards & diversified ag: no more than 1 of 3 years unless otherwise noted on farm plan. Fallow for pasture land is to be noted on farm plan <b>based on approx</b> rotation schedule	Intensive ag, orchards & diversified ag: no more than 3 of 10 years unless otherwise noted on farm plan. Fallow for pasture land to be noted on farm plan <b>based on approx</b> rotation schedule
<b>Crop Restrictions</b>	None noted	Slow/fast rotational forest not allowed; controlled substances not allowed; <i>Pasture livestock must be used for food production</i>	Intensive ag, orchards & diversified ag crops cannot be noxious weed; controlled substances not allowed	Intensive ag, orchards & diversified ag crops cannot be noxious weed; controlled substances not allowed
<b>Signatures of all Owners?</b>	Yes	Yes - all living owners	Yes - all living owners. Min 3 years on lease remain	Yes - all living owners. Min 5 years on lease remain
<b>Requirements</b>	Minimal required	While the language of the code reads "food crops", the definition of intensive ag includes nurseries, foliage, cut and potted flowers, piggeries, dairy, poultry, feed lots & aquaculture. RPT recognizes the definition of intensive ag.  Pasture for food production is included. Forestry is not included in this program.	Application; \$2,000 gross income on IRS 1040 Schedule F OR State G49 (for year prior to app) <b>OR</b> adhere to generally accepted standards or recognized practices within the agricultural community  Native Hawaiian agricultural farming including flora for hula and family ranching are recognized practices.	Application; \$2,000 gross income on IRS 1040 Schedule F OR State G49 (for year prior to app) <b>OR</b> adhere to generally accepted standards or recognized practices within the agricultural community  Native Hawaiian agricultural farming including flora for hula and family ranching are recognized practices.
<b>Add'l Documentation Required</b>	Minimal required	<b>One of the following:</b> Farm Plan Organic Certification from USDA Conservation Plan Approved by NRCS, local SWCD USDA Food Safety Certification Doc Min \$10k in Receipts <b>(within 2 years of app)</b>	<b>One of the following:</b> Farm Plan Organic Certification from USDA Conservation Plan Approved by NRCS, local SWCD USDA Food Safety Certification Doc Min \$10k in Receipts <b>(within 2 years of app)</b>	<b>One of the following:</b> Farm Plan Organic Certification from USDA Conservation Plan Approved by NRCS, local SWCD USDA Food Safety Certification Doc Min \$10k in Receipts <b>(within 2 years of app)</b> Agricultural Conservation Easement (10 year term min)
<b>Recordation at Bureau of Conveyances (BOC)</b>	No, this program is not recorded	No, this program is not recorded	No, this dedication is not recorded	Yes - Long term (10 year) Ag Dedication is recorded by County
<b>Breach</b>	<b>Any of the following:</b> Change in zoning other than allowed; Subdivided or CPR into less than 5 acres Conveyance is not considered a breach but new owner must apply for ag program.	<b>Any of the following:</b> Change in zoning other than allowed; Subdivided or CPR into less than 5 acres Conveyance is not considered a breach but new owner must apply for ag program.	<b>Any of the following:</b> Change in zoning other than allowed; If subdivided, dedication remains in effect Conveyance is not considered a breach but new owner must apply for ag program.	<b>Any of the following:</b> Change in zoning other than allowed; If subdivided, dedication remains in effect Conveyance without Affidavit of Continuation by new owner or property is considered a breach.
<b>Rollback</b>	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	Refer to Rollback as varies depending on which year the breach occurs plus 10% penalty
<b>Rollback Exceptions *</b>		<i>* Natural disaster, crop damage, death or severe disability of the principal farmer</i>	<i>* Natural disaster, crop damage, death or severe disability of the principal farmer</i>	<i>* Natural disaster, crop damage, death or severe disability of the principal farmer</i>
<b>Renewal Dates</b>	No renewals accepted as of 9/2/2024	Every 5 years (or @ Director Discretion)	New app required in year 2 (prior to 9/1) to continue. For example: If dedication period is 7/1/2025 - 6/30/2028 the app to renew is due by 9/1/2027	New app required in year 9 (prior to 9/1) to continue. For example: If dedication period is 7/1/2025 - 6/30/2035 the app to renew is due by 9/1/2034
<b>Renewal Documentation</b>	Considered a New Application	@ Renewal - \$1,000 annual receipts documented with GE Tax or 501(c)(3) donation receipts	Considered a New Dedication	Considered a New Dedication



**BENEFITS - COUNTY OF HAWAII AGRICULTURAL PROGRAMS AT A GLANCE - Revised 5/10/2025**

BENEFITS	Non Dedicated Ag (NDA) No longer can apply	Community Food Sustainability (CFS)	Short Term Dedicated (3 years)	Long Term Dedicated (10 years)
Latest HCC Updates (HCC = Hawaii County Code)	HCC 19-2, 19-57 (Bill 189, Ordinance 24-73) (Bill 188, Ordinance 24-72) (Bill 57, Ordinance 23-59)	HCC 19-2, 19-57.1 (Bill 189, Ordinance 24-73) (Bill 188, Ordinance 24-72) (Bill 58, Ordinance 23-60)	HCC 19-2, 19-61 (Bill 189, Ordinance 24-73) (Bill 188, Ordinance 24-72) (Bill 43 Draft 4, Ord 23-55)	HCC 19-2, 19-60 (Bill 189, Ordinance 24-73) (Bill 188, Ordinance 24-72) (Bill 43 Draft 4, Ord 23-55)
Application Period (Applicable Tax Period)	--	9/2/2024 - 12/31/2024 7/1/2025 - 6/30/2026 New program began 9/2/2024 (Future years - application period is 1/1-12/31 and the applicable tax year is following year)	9/2/2024 - 9/1/2025 7/1/2026 - 6/30/2027 New program began 9/2/2024	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 a new Ag program by 9/1/2026 or no NDA value for 7/1/2027 tax year forward	* Conversions from the NDA need to be reviewed by 9/1/28 with applicable tax year of 7/1/2029 - 6/30/2030 (allows RPT to process all conversions)	* Conversions from the NDA need to be reviewed by 9/1/28 with applicable tax year of 7/1/2029 - 6/30/2030 (allows RPT to process all conversions)	* Conversions from the NDA RPT to review as if a new application as this may result in lower taxable value.
Sunset/Repeal Date	* Repealed Completely 1/1/2029	--	--	--
Intensive Ag - Value Truck Crops Confined Animals Aquaculture Bee Keeping	\$4,000/Acre	30% of Market Value	\$4,000/Acre	\$2,000/Acre
Orchards - Value Large Trees Avocado, Lychee, Mango  Small Trees Palm, Papaya, Coffee	\$3,000/Acre	30% of Market Value	\$3,000/Acre	\$1,500/Acre
Diversified Agriculture - Value Blend of agricultural activities	--	30% of Market Value	\$4,000/Acre	\$2,000/Acre
Fast Rotation Forestry - Value Eucalyptus	\$1,000/Acre	Not Applicable	\$1,000/Acre	\$500/Acre
Feed Crops Grasses, Alfalfa				
Pasture & Grazing - Value	\$28 - \$420/Acre	30% of Market Value Must be pasture for food production	\$28 - \$420/Acre	\$14 - \$210/Acre
Slow Rotation Forestry - Value	\$420/Acre	Not Applicable	\$420/Acre	\$210/Acre
Homesite Value Maximum .25 Ac/Site	\$500/Homesite	Proportional Market Value	\$500/Homesite	\$500/Homesite
Non Active Ag Areas	Proportional Market Value	Proportional Market Value	Proportional Market Value	Proportional Market Value

*\* No new applications for the Non Dedicated Ag program accepted 9/2/2024 and on. For all properties already in the non dedicated agricultural program, owners have until 9/1/2026 to reapply for another agricultural program. Due to the number of anticipated agricultural applications, the Real Property Tax office will have until 9/1/2028 to review all ag apps where the properties were in the Non Dedicated Ag program. All properties that do not have a new application filed by 9/1/2026 will go to market value for the 7/1/2027 tax year (assessment date of 1/1/2027). Should the 9/1/2026 deadline be missed, the owner does have the option of applying for the CFS program between 9/2/2026 to 12/31/2026 for the 2027 tax year.*