

REQUIREMENTS - COUNTY OF HAWAII AG PROGRAMS AT A GLANCE - Draft Revised 7/17/2024

REQUIREMENTS	Non Dedicated Ag (NDA)	Community Food Sustainability (CFS)	Short Term Dedicated (3 Years)	Long Term Dedicated (10 Years)
Zoning - County	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
Agricultural	Yes	Yes	Yes	Yes
Residential and Agricultural	Yes	Yes	Yes	Yes
Family Agricultural	Yes	Yes	Yes	Yes
Intensive Agricultural	Yes	Yes	Yes	Yes
Agricultural Project District	Yes	Yes	Yes	Yes
Application Dates	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 assessmet. If Ag Use is denied or not evidenced, then disallow as normal. If no disallowance & app is filed, then continue NDA benefit till 6/30/2028 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 application between 9/2/2024 - 9/1/2025 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 Applies to forward tax year for example application between 9/2/2024 - 9/1/2025 If application is between: 9/2/2024 - 9/1/2025 qualifies 7/1/2026 - 6/30/2027 (1/1/2026 assessment)
Minimum Lot Size	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)
Fallow	None noted	No more than 1 of 5 years unless otherwise noted on application <u>or</u> farm plan	Intensive ag, orchards & diversified ag: no more than 1 of 3 years unless otherwise noted on application <u>or</u> farm plan. Pasture land fallow to be noted on farm plan <u>or</u> when not in rotation	Intensive ag, orchards & diversified ag: no more than 3 of 10 years unless otherwise noted on application <u>or</u> farm plan. Pasture land fallow to be noted on farm plan <u>or</u> when not in rotation
Crop Restrictions	None noted	Pasture or slow/fast rotational forest not allowed; controlled substances not allowed	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
Signatures of all Owners?	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
Requirements	--	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. Therefore all in the definition of intensive ag will be allowed. PASTURE and FORESTRY is not included.	Application; \$2,000 gross income on IRS 1040 Schedule F OR State G49 (for year prior to app) <u>OR</u> adhere to generally accepted standards or recognized practices within the agricultural community	Application; \$2,000 gross income on IRS 1040 Schedule F OR State G49 (for year prior to app) <u>OR</u> adhere to generally accepted standards or recognized practices within the agricultural community
Add'l Documentation Required	Minimal required	One of the following: Farm Plan Ogranic Certification from USDA NRCS Plan (local Soil & Water Cons District) USDA Food Safety Certification Doc Min \$10k in Receipts (within 2 years of app)	One of the following: Farm Plan Ogranic Certification from USDA NRCS Plan (local Soil & Water Cons District) USDA Food Safety Certification Doc Min \$10k in Receipts (within 2 years of app)	One of the following: Farm Plan Ogranic Certification from USDA NRCS Plan (local Soil & Water Cons District) USDA Food Safety Certification Doc Min \$10k in Receipts (within 2 years of app) Agricultural Conservation Easement (10 year term min)
Recordation at BOC	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
Breach	Any of the following: Change in zoning other than allowed; Subdivided or CPR into less than 5 acres	Any of the following: Change in zoning other than allowed; Subdivided or CPR into less than 5 acres	Any of the following: Change in zoning other than allowed; If subdivided, dedication remains in effect	Any of the following: Change in zoning other than allowed; If subdivided, dedication remains in effect
Rollback	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
Renewal Dates	--	Every 5 years (or @ Director Discretion)	Max renewal of 3 consecutive terms (9 years)	New app required in year 9 (prior to 9/1) to continue
Renewal Documentation	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 AG PROGRAMS AT A GLANCE - Draft revised 7/17/2024

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 7/1/2026 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	--	--	--
Intensive Ag - Value	\$4,000/Acre	30% of Market Value	\$4,000/Acre	\$2,000/Acre
Truck Crops Confined Animals Aquaculture Bee Keeping				
Orchards - Value	\$3,000/Acre	30% of Market Value	\$3,000/Acre	\$1,500/Acre
Large Trees Avocado, Lychee, Mango Small Trees Palm, Papaya, Coffee				
Diversified Agriculture - Value	--	30% of Market Value	\$4,000/Acre	\$2,000/Acre
Blend of Intensive Ag & Orchards				
Fast Rotation Forestry - Value	\$1,000/Acre	Not Applicable	\$1,000/Acre	\$500/Acre
Eucalyptus Feed Crops Grasses, Alfalfa				
Pasture & Grazing - Value	\$28 - \$420/Acre	Not Applicable	\$28 - \$420/Acre	\$14 - \$210/Acre
Slow Rotation Forestry - Value	\$420/Acre	Not Applicable	\$420/Acre	\$210/Acre
Homesite Value	\$500/Homesite	Proportional Market Value	\$500/Homesite	\$500/Homesite
Minimal .25 Ac/Site				
Non Active Ag Areas	Proportional Market Value	Proportional Market Value	Proportional Market Value	Proportional Market Value