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REAL PROPERTY TAX DIVISION**

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**Native Forest Dedication Program**  
Management Plan & Guidelines

Last updated: January 2021

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\* This document was created for the use of the County of Hawai‘i Real Property Tax Division and the landowners of Hawai‘i Island. With the permission of Tanya Rubenstein of the Department of Land and Natural Resources (DLNR), Division of Forestry and Wildlife (DOFAW), its development was based on the State of Hawai‘i *Forest Stewardship Program Handbook* and therefore includes many of the same processes and elements. While the management plans and guidelines within this document are specifically designed for the Hawai‘i County Native Forest Dedication Program, the State of Hawai‘i *Forest Stewardship Program Handbook*, the Natural Resources Conservation Service (NRCS) *Forest Management Plan Criteria*, and the *Guide for Landowners using Managing Your Woodlands: A Template for Your Plans for the Future* represent more comprehensive and detailed documents that can also be used as a reference during the development of forestry management plans. For more information, see <https://www.hawaiipropertytax.com>.

## Purpose

This document is intended to help private landowners of Hawai'i County successfully complete a management plan for native forest, functional forest, or successional forest and meet the requirements as listed in Chapter 19, Article 8, Section 19-59 of the Hawai'i County Code 1983 (2016 Edition as amended) for native forest dedications. As there are a diverse array of ecological communities, vegetation types, and climatic conditions found throughout the island of Hawai'i, management plans should be developed to complement forest type(s), meet the overarching goals of each landowner, and fulfill the requirements of the specific land-use dedication. Management plans should be reviewed and signed by a certified local, state, or federal forestry professional or natural resource manager in order to be eligible for the preferential per-acre value in its restricted dedication use. While management plans can be developed without the assistance of a forestry professional or natural resource manager, seeking the guidance of an individual who understands the challenges associated with native forest restoration or preservation may help you maximize the success of your native forest dedication endeavors.

## Forest Dedication Types

Chapter 19, article 8, section 19-59 of the Hawai'i County Code 1983 (2016 Edition as amended) establishes a special land reserve allowing a landowner to dedicate land to one of three categories of native forest: native forest, functional forest, or successional forest with each program dedication defined below.

**Native Forest.** To be consistent with the terminology used in Chapter 19, article 8, section 19-59 of the Hawai'i County Code, "native forests" means lands which have sixty percent or greater native species forest cover.

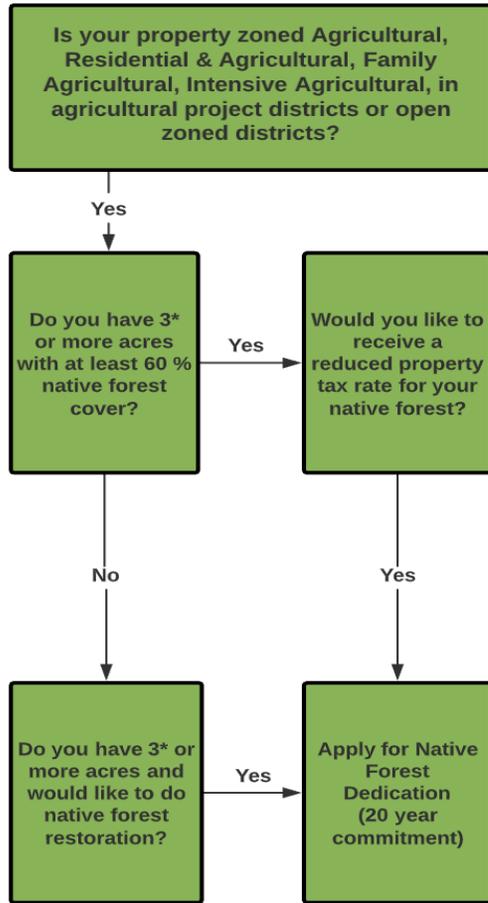
**Functional Forest.** To be consistent with the terminology used in Chapter 19, article 8, section 19-59 of the Hawai'i County Code, "functional forests" means lands which have sixty percent or greater native species forest cover combined with non-native/non-invasive species forest cover.

**Successional Forest.** To be consistent with the terminology used in Chapter 19, article 8, section 19-59 of the Hawai'i County Code, "successional forests" means lands which have new lava substrates currently unsuitable for cultivation such that soil depths and/or organic matter are less than 10 cm.

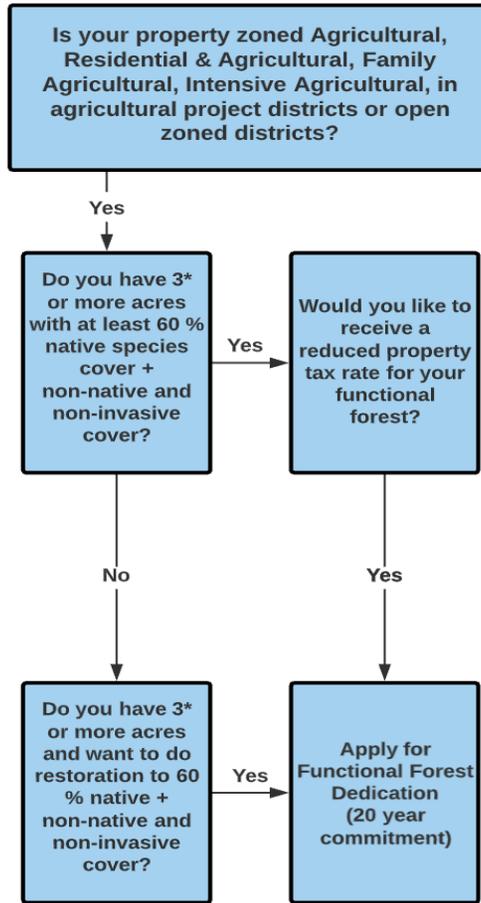
In accordance with the Hawai'i County Code, native species are defined as species that are either endemic or indigenous to the Hawaiian Islands according to Flora of the Hawaiian Islands [1] or another recognized resource, while also being classified as species that have evolved or become established in the Hawaiian Islands without the assistance of human beings.

1 Available from: <https://naturalhistory2.si.edu/botany/hawaiianflora/index.htm>

Native Forest Dedication



Functional Forest Dedication



Successional Forest Dedication

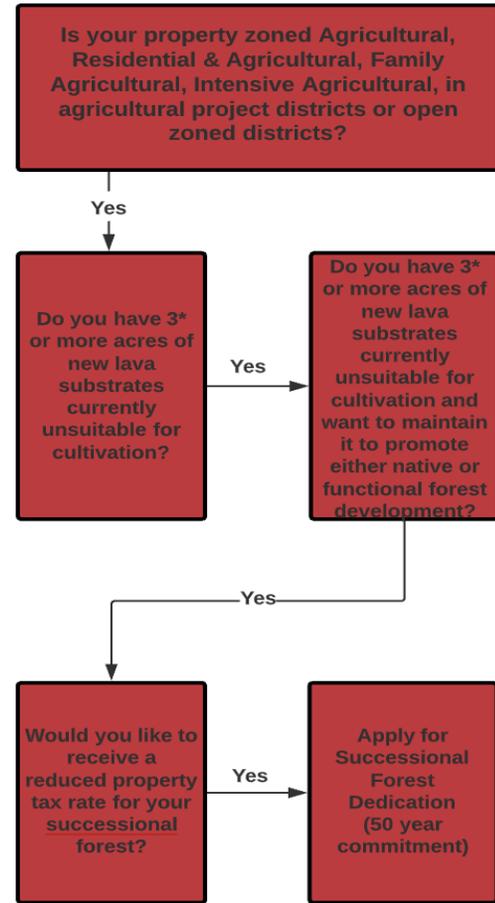


Table 1. This table was designed to help landowners interested in native forest preservation or restoration decide which land-use dedication is best for them. Each dedication type is listed above and has a corresponding color which highlights the eligibility requirements for each land-use type, and how they differ in terms of native forest structure. Refer to pages 3 through 7 for additional details.

3\* indicates that in order to qualify for this particular dedication, the property needs to be 3 acres or larger, with at least 2.75 acres being intact and contiguous native forest, functional forest, or successional forest.

## **Eligibility Requirements**

### **REQUIRED CRITERIA FOR NATIVE FOREST PRESERVATION**

- 1) The parcel shall be three (3) acres or larger with at least 2.75 acres intact and contiguous acres of native forest.
- 2) The land shall be within agricultural, residential and agricultural, family agricultural, intensive agricultural, agricultural project district, or open district zoning as determined by the County Planning Dept.
- 3) The land shall have at least 60% native forest species forest cover which is either in tree cover, understory cover, or a combination of the two; provided a minimum of 25% of the forest cover shall be tree cover.
- 4) The native forest dedication shall have a sound forest management plan that must demonstrate specific management practices to maintain and/or improve the forest in accordance with the requirements of the administrative rules and regulations. While management plans can be developed without the assistance of a forestry professional or natural resource manager, seeking the guidance of a recognized forestry professional or natural resource manager is recommended in order to ensure a successful application. The management plan must include yearly benchmarks and management goals and requirements.
  - a) Goal of native forest preservation: maintain native biodiversity of the property over the 20-year dedication period.
  - b) The native forest management plan must have the following elements:
    - i) Property description which includes acreage, site description, elevation, soil type, topography, rainfall, and any other details pertinent to the particular site and the likelihood of success as a native forest dedication.
    - ii) Native forest inventory which outlines the approximate mix of trees and understory including both native and non-native species on-site at the beginning of the dedication.
    - iii) Catalogue of any risk factors including invasive species, ungulates, drought, and fire.
    - iv) Native forest action plan with the goal of maintaining the biodiversity of the native forest which may include fencing, ungulate removal, additional planting, installation of fire breaks, soil amendments, irrigation, and any other necessary management actions.

### **REQUIRED CRITERIA FOR NATIVE FOREST RESTORATION**

- 1) The parcel shall be three (3) acres or larger with at least 2.75 acres intact and contiguous acres of native forest.
- 2) The land shall be within agricultural, residential and agricultural, family agricultural, intensive agricultural, agricultural project district, or open district zoning as determined by the County Planning Dept.
- 3) The land shall have at least 60% native forest species forest cover which is either in tree cover, understory cover, or a combination of the two; provided a minimum of 25% of the forest cover shall be tree cover before or by the end of the 20-year dedication period.
- 4) The native forest dedication shall have a sound forest restoration plan that must demonstrate specific management practices to restore the forest in accordance with the requirements of

the administrative rules and regulations. While restoration plans can be developed without the assistance of a forestry professional or natural resource manager, seeking the guidance of a recognized forestry professional or natural resource manager is recommended in order to ensure a successful application. The restoration plan must include yearly benchmarks and management goals and requirements, including an indication of the percent progress towards reaching the native forest 60% coverage requirement.

- a) Goal of native forest restoration: restore native biodiversity of the property over the 20-year dedication period.
- b) The native forest management plan must have the following elements:
  - i) Property description which includes acreage, site description, elevation, soil type, topography, rainfall, and any other details pertinent to the particular site and the likelihood of success as a native forest restoration project.
  - ii) Forest inventory which outlines the approximate mix of trees and understory including both native and non-native species on-site at the beginning of the dedication.
  - iii) Catalogue of any risk factors including invasive species, ungulates, drought, and fire.
  - iv) Discussion of potential management needs to maintain native biodiversity including fencing, ungulate removal, additional planting, installation of fire breaks, soil amendments, watering, and any other management actions.
  - v) Yearly schedule for plantings with the goal of maintaining or improving the native biodiversity of the forest. The yearly plan should include information on the type of tree and understory plantings, density, planting methodology, and proposed seedling source or sources, soil amendment as needed, water resources as needed, and any other details pertinent to the specific site that may impact the forest management plan.
  - vi) Maintenance plan for established trees and understory which includes thinning, pruning, soil amendment, and any other work necessary to promote the health and success of the native forest.
- c) The owner shall provide the director evidence every five years that the forest restoration plan is being implemented as well as a signed and notarized affidavit.

#### REQUIRED CRITERIA FOR FUNCTIONAL FOREST PRESERVATION

- 1) The parcel shall be three (3) acres or larger with at least 2.75 acres intact and contiguous acres of native forest.
- 2) The land shall be within agricultural, residential and agricultural, family agricultural, intensive agricultural, agricultural project district, or open district zoning as determined by the County Planning Dept.
- 3) The land shall have at least 60% native forest species cover combined with non-native/non-invasive forest species cover which is either in tree cover, understory cover, or a combination of the two; provided a minimum of 25% of the forest cover shall be tree cover and a minimum of half of the forest cover shall contain native species.
- 4) Non-native/non-invasive species are defined as those species that are not native to the Hawaiian Islands, having arrived with human help, which do not invade or overtake native species habitat and are designated as 'low risk' species by the Hawai'i-Pacific Weed Risk Assessment. *Exceptions must be justified in the forest management plan or forest restoration plan. See <https://sites.google.com/site/weedriskassessment/home>.* Examples of

non-native/non-invasive species with an HPWRA score of 6 or less include but are not limited to Avocado, Coconut, False Kamani, Kamani, Mango, Noni, Mountain Apple, and Ulu. The optimum selection of tree and understory species will depend upon the site's attributes.

- 5) The functional forest dedication shall have a sound forest management plan that must demonstrate specific management practices to maintain and/or improve the forest in accordance with the requirements of the administrative rules and regulations. While management plans can be developed without the assistance of a forestry professional or natural resource manager, seeking the guidance of a recognized forestry professional or natural resource manager is recommended in order to ensure a successful application. The management plan must include yearly benchmarks and management goals and requirements.
  - a) Goal of functional forest dedication: maintain native and non-native/non-invasive biodiversity of the property over the 20-year dedication period.
  - b) The functional forest management plan must have the following elements:
    - i) Property description which includes acreage, site description, elevation, soil type, topography, rainfall, and any other details pertinent to the particular site and the likelihood of success as a functional forest dedication.
    - ii) Forest inventory which outlines the approximate mix of trees and understory including both native and non-native species on-site at the beginning of the dedication.
    - iii) Catalogue of any risk factors including invasive species, ungulates, drought, and fire.
    - iv) Functional forest action plan with the goal of maintaining the biodiversity of the functional forest which may include fencing, ungulate removal, additional planting, installation of fire breaks, soil amendments, watering, and any other management actions.
    - v) Any exemptions that include a species with an HRWRA score greater than 6 must be justified in the management or restoration plan

#### REQUIRED CRITERIA FOR FUNCTIONAL FOREST RESTORATION

- 1) The parcel shall be three (3) acres or larger with at least 2.75 acres intact and contiguous acres of native forest.
- 2) The land shall be within agricultural, residential and agricultural, family agricultural, intensive agricultural, agricultural project district, or open district zoning as determined by the County Planning Dept.
- 3) The land shall have at least 60% native forest species cover combined with non-native/non-invasive forest species cover which is either in tree cover, understory cover, or a combination of the two; provided a minimum of 25% of the forest cover shall be tree cover and a minimum of half of the forest cover shall contain native species before or by the end of the 20-year dedication period.
- 4) Non-native/non-invasive species are defined as those species that are not native to the Hawaiian Islands, having arrived with human help, which do not invade or overtake native species habitat and are designated as 'low risk' species by the Hawai'i-Pacific Weed Risk Assessment. *Exceptions must be justified in the forest management plan or forest restoration plan. See <https://sites.google.com/site/weedriskassessment/home>.* Examples of non-native/noninvasive species with an HPWRA score of 6 or less include but are not limited

to Avocado, Coconut, False Kamani, Kamani, Mango, Noni, Mountain Apple, and Ulu. The optimum selection of tree and understory species will depend upon the site's attributes.

- 5) The functional forest dedication shall have a sound forest restoration plan that must demonstrate specific management practices to restore the forest in accordance with the requirements of the administrative rules and regulations. While management plans can be developed without the assistance of a forestry professional or natural resource manager, seeking the guidance of a recognized forestry professional or natural resource manager is recommended in order to ensure a successful application. The restoration plan must include yearly benchmarks and management goals and requirements, including an indication of the percent progress towards reaching the functional forest 60% coverage requirement.
  - a) Goal of the functional forest restoration: restore native and non-native/non-invasive biodiversity of the property over the 20-year dedication period.
  - b) The forest management plan must have the following elements:
    - i) Property description which includes acreage, site description, elevation, soil type, topography, rainfall, and any other details pertinent to the particular site and the likelihood of success as a functional forest restoration project.
    - ii) Forest inventory which outlines the approximate mix of trees and understory including both native and non-native species on-site at the beginning of the dedication.
    - iii) Catalogue of any risk factors including invasive species, ungulates, drought, and fire.
    - iv) Discussion of potential management needs to maintain functional forests including fencing, ungulate removal, additional planting, installation of fire breaks, soil amendments, watering, and any other management actions.
    - v) Yearly schedule for plantings with the goal of maintaining or improving the native biodiversity of the forest. The yearly plan should include information on the type of tree and understory plantings, density, planting methodology, and proposed seedling source or sources, soil amendment as needed, water resources as needed, and any other details pertinent to the specific site that may impact the forest management plan.
    - vi) Maintenance plan for established trees and understory which includes thinning, pruning, soil amendment, and any other work necessary to promote the health and success of the functional forest.
    - vii) Any exemptions that include a species with an HRWRA score greater than 6 must be justified in the management plan.
  - c) The owner shall provide to the director evidence every five years that the forest restoration plan is being implemented as well as a signed and notarized affidavit.

#### REQUIRED CRITERIA FOR SUCCESSIONAL FOREST RESTORATION

- 1) The parcel shall be three (3) acres or larger with at least 2.75 acres intact and contiguous acres of native forest.
- 2) The land shall be within agricultural, residential and agricultural, family agricultural, intensive agricultural, agricultural project district, or open district zoning as determined by the County Planning Dept.
- 3) Successional forest means lands that have new lava substrates currently unsuitable for cultivation such that soil depths and/or organic matter are less than 10 cm and would not currently meet the native forest or functional forest requirements.

See <https://sites.google.com/site/weedriskassessment/home>.

- 4) The successional forests are excluded from the forest cover requirement, but successional forests lands must be maintained to promote either a native forest or functional forest development.
- 5) The successional forest dedication shall have a sound forest restoration plan that must demonstrate specific management practices to to protect and promote the forest in establishing a native forest or functional forest development in accordance with the requirements of the administrative rules and regulations. While restoration plans can be developed without the assistance of a forestry professional or natural resource manager, seeking the guidance of a recognized forestry professional or natural resource manager is recommended in order to ensure a successful application.
  - a) Goal of the successional forest restoration: restore native forest or functional forest biodiversity of the property over the 50-year dedication period.
  - b) The successional forest management plan must have the following elements:
    - i) Property description which includes acreage, site description, elevation, soil type, topography, rainfall, and any other details pertinent to the particular site and the likelihood of success as a successional forest dedication.
    - ii) Forest inventory which outlines the approximate mix of trees and understory including both native and non-native species on-site at the beginning of the dedication.
    - iii) Catalogue of any risk factors including invasive species, ungulates, drought, and fire.
    - iv) Discussion of potential management needs to maintain native and non-native, noninvasive biodiversity including fencing, ungulate removal, additional planting, installation of fire breaks, soil amendments, watering, and any other management.

# Application Process

## 1. Complete and submit Petition To Dedicate Native Forest Land (RP Form 19-59).

Petition Link: [https://www.hawaiipropertytax.com/forms/RP%20Form%2019-59%20\(Petition%20to%20Dedicate%20Native%20Forest%20Land\).pdf](https://www.hawaiipropertytax.com/forms/RP%20Form%2019-59%20(Petition%20to%20Dedicate%20Native%20Forest%20Land).pdf)

**2. Write and submit a forestry management plan** to the County of Hawai'i Real Property Tax Division. Follow the format of the forestry management plan template on page 10 and include all of the necessary sections to qualify for the preferential per-acre value in its restricted dedication use. While it is not required to develop management plans with the assistance of a certified local, state, or federal forestry professional or natural resource manager, seeking the guidance of an individual who understands the challenges associated with native forest preservation or restoration may help you develop a management plan that will maximize the success of your preservation or reforestation endeavors. Management plans need to include all of the required elements outlined in the management plan template below. A letter will be issued to the applicant and owner of record reflecting 1) confirming acceptance/approval, 2) deficient, more information required or 3) denied with reason for denial. Submitted management plans will be reviewed and returned as accepted, rejected, request revisions, or ask for additional information.

**3. Schedule a site visit to receive final approval of the Native Forest Dedication** to conduct an inspection of the existing conditions of the proposed native forest dedication. This initial survey is intended to allow the County of Hawai'i Real Property Tax Division to verify that the existing conditions meet the criteria for the dedication and provide baseline information that they can use to track the progress of native forest preservation or restoration projects to ensure that landowners are adhering to their management plan and meeting the benchmarks required for reduced property tax rates.

Send completed forms to:

Hilo  
101 Pauahi St., Ste. No. 4  
Hilo, Hawai'i 96720  
Ph. (808) 961-8354

Kona  
74-5044 Ane Keohokalole Hwy., Bldg. D, 2nd Flr.  
Kailua Kona, Hawai'i 96740  
Ph. (808) 323-4881

\* Applications are due September 1<sup>st</sup> in order for the dedication to become effective in the following tax year. The term "tax year" shall mean the period commencing from July 1 of a calendar year and ending on June 30 of the following calendar year. \*

## PETITION TO DEDICATE DEADLINE

The County of Hawai‘i Real Property Tax Division accepts petitions for native forest dedications and management plans throughout the year. However, the dedication of lands for native forest preservation or restoration shall be initiated by filing one copy of the petition with the Director of Finance on or before September 1 for the dedication to become effective in the following tax year. The term “tax year” shall mean the period commencing from July 1 of a calendar year and ending on June 30 of the following calendar year. Required petitions and affidavits are available at the offices of the Real Property Division in Hilo and Kona, the County of Hawai‘i website, and links in the additional resources section of this document.

# Management Plan Guidelines

Native forest management plans are required to include all of the elements outlined in the management plan template below and must be designed to satisfy the eligibility requirements listed on pages 3 - 7 for the specific forest dedication of interest. While it is not required to develop a management plan with the assistance of a certified local, state, or federal forestry professional or natural resource manager, consulting with an individual who understands the challenges associated with native forest preservation or restoration may help you develop a management plan that will maximize the success of your preservation or restoration endeavors. Submitted management plans will be reviewed and returned as accepted, rejected, request revisions, or additional information required.

## Management Plan Template

### 1. Applicant and property information

Applicant name:

Mailing address, email, phone number:

Landowner name:

Lease/license holder name:

\* If leased include the effective date of the lease and lease term

Property address:

Tax Map Key (TMK) number(s) of project location:

County of Hawai'i Planning Department zoning designation:

Total property acreage:

Proposed area (in acres) acres of forest management:

Driving directions from the nearest highway:

Desired native forest dedication type, please check one of the following:

Native Forest Dedication or  Native Forest Restoration  
 Functional Forest Dedication or  Functional Forest Restoration  
 Successional Forest

### 2. Project vision and goals

In this section please describe your short and long-term visions and/or goals for the proposed project area (at least one (1) paragraph outlining vision and goals).

### 3. Description of property and proposed management area

Elevation:

Average annual precipitation:

Average annual temperature:

Moisture regime (dry, mesic, wet):

Soil type:

Topography:

The presence of waterways, gulches:

Forest structure/inventory: an approximate mix of trees and understory including native and non-native species on-site at the beginning of the dedication:

Existing wildlife (approximate number of native, non-native, and/or invasive species including but not limited to birds, rats, cats, mongoose, frogs, ungulates, etc.):

Historic, current, and future land-use practices of the proposed management area:

Is there currently a fence surrounding the proposed management area? If no, do you intend to install a fence around native forest site?

Average annual precipitation can be found by entering the coordinates of your property or by clicking on your location using the link below:

<http://rainfall.geography.hawaii.edu/interactivemap.html>

Average annual air temperature and vegetation community type can be found by entering the coordinates of your property or by clicking on your location using the link below:

<http://evapotranspiration.geography.hawaii.edu/interactivemap.html>

**4. Challenges or concerns that might influence the success of forestry plans (please check all that apply)**

Invasive species

Fire

Drought

Ungulates

Erosion

Infertile soil

Water scarcity

Other: \_\_\_\_\_

**5. Forest restoration objectives (please check all that apply)**

Preservation of native forests

- Native species restoration
- Carbon sequestration
- Watershed management and/or protection
- Wildlife habitat improvement (list wildlife)
- Promote native species growth and regeneration
- Limit the spread of invasive species
- Timber production and/or forest products
- Other: \_\_\_\_\_

**6. Forest restoration practices and techniques (please check all that apply)**

- Fence installation and/or maintenance
- Outplanting native plant species (trees, shrubs, groundcovers)
- Invasive species removal and/or control
- Monitoring and maintenance of native, non-native/non-invasive plant species in project area
- Mulching
- Irrigation
- Weed control
- Soil amendment
- Applying supplemental plant nutrition (fertilizers, mulch, etc.,)
- Tree trimming
- Plant propagation
- Waterway diversion
- Controlled pasturing with ungulates
- Establishment of a firebreak and/or windbreak

\_\_\_ Thinning/Pruning

\_\_\_ Other: \_\_\_\_\_

### **7. Vegetation selection**

Please include a list of existing plant species within the proposed management area (native/non-native, and non-invasive/invasive). Using the Hawai‘i County Real Property Tax Division *Species List for Native, Non-Native/Non-Invasive Plants and their Associated Habitats* or other supplementary materials, develop a list of native, non-native/non-invasive plant species that you intend to incorporate into your native forest, functional forest, or successional forest preservation or restoration project.

### **8. Yearly schedule for plantings**

Develop a schedule for maintaining or improving the native biodiversity of native forest, functional forest, or successional forest habitats. The yearly plan should include information on the type of tree and/or understory plantings, density, planting methodology and proposed seedling source(s), soil amendment as needed, water resources as needed, and any other details that may limit the success of the proposed project.

## **Consequences of Dedication**

### CONSEQUENCES OF THE DEDICATION

- 1) The dedication must be recorded to openly declare the intentions of the owner(s).
- 2) For the dedication period of twenty (20) years for a native forest and a functional forest, and (50) years for a successional forest, a portion of the owner's right to change the use of the dedicated area shall be forfeited.
- 3) For native forest dedications, the director shall assign a native forest assessment value no greater than fifty percent of the lowest dedicated agricultural use category that the land could qualify for if it were to be put into agricultural use. For functional forest dedications, the director shall assign a functional forest assessment value as twice the value of the native forest assessment value that the land could qualify for if it were to be put into agricultural use. For successional forests, the director shall assign a nominal value of \$100.
- 4) The owner(s) must report any changes in the petition to the Real Property Tax Office in writing.
- 5) For all forest restoration dedications, the owner shall provide the director evidence every five years that the forest restoration plan is being implemented as well as a signed and notarized affidavit.
- 6) Failure to comply with the terms of the dedication and the provisions of the applicable sections of the Hawai'i County Code shall constitute a breach in the dedication and result in the imposition of penalties and rollback taxes.
- 7) Any ownership changes will require (RP Form 19-59 (d)) affidavit for the continuation of native forest dedication to be completed and submitted to prevent role-back.

## **Breach of Dedication**

The dedication shall be deemed breached and the tax assessment privilege cancelled retroactive to the date of the dedication, or the latest renewal period, and all differences in the amount of taxes that were paid and those that would have been due from assessment in the higher use shall be payable with a ten percent penalty and the forest classification shall be rescinded, upon any of the following:

- 1) Failure of the owner to observe the restrictions on the use of the land; or
- 2) The cover of the native forest species falls below sixty percent for native forest preservation; or
- 3) The cover of native forest species combined with non-native/non-invasive forest species falls below sixty percent for functional forest preservation; or
- 4) Failure of the owner to undertake specific actions as outlined in the forest restoration plan; or
- 5) The property is rezoned to a higher use at the owner's request; or
- 6) The property is subdivided into parcels less than three acres; or
- 7) A condominium property regime is declared for the property having condominium units with an area equivalent to less than three acres. Each unit shall be treated as a subdivision into lots of like size; or
- 8) The dedicated property or any portion thereof is sold by way of a conveyance which is

subject to conveyance tax under the terms of Chapter 247, Hawai‘i Revised Statutes, unless the director submits a notarized affidavit signed by the owner to the bureau of conveyances stating that the land shall continue to be subject to the full requirements of the dedication, including the full penalties and rollback taxes imposed for violation; or

- 9) The dedicated property is not maintained according to sound land management practices such that soil erosion is minimized, foreign species are controlled, and the watershed is protected.

## **Exception to the Breach of Dedication**

The director may cancel a dedication without rollback taxes or penalties in the event of any of the following:

- 1) A recognized natural disaster beyond the owner’s control; or
- 2) The death or severe disability of the principal owner such that the native forest, functional forest, or successional forest maintenance cannot continue. Corporations and partnerships are not eligible for this death or severe disability exemption; or
- 3) For forest restoration projects only, if the land does not meet the requirements of the forest restoration plan at the end of the dedicated time period, the owner may return the land to its previous designated use or it shall be assessed and taxed at market value without penalty provided that the owner has submitted the required verification that all conditions of the forest restoration plan have been met.

## **Changing Between Native Forest Categories**

If the owner desires to change from one forest category to another, the owner shall petition the director and provide evidence that the land meets the requirements for the new category. The petition shall be filed with the director by September 1 of any calendar year and shall be approved or disapproved by December 15. If approved, the dedication shall be effective on July 1 of the following tax year.

## **Renewal of Dedication**

- 1) At least one hundred eighty days prior to the cancellation, the department of finance shall notify the owner by mail of such cancellation. The owner may reapply for renewal of the dedication by filing an application with the director on or before September 1 of the last year of the dedication period. The renewal petition shall, in all respects, be processed in the same manner as an original petition. Upon approval of succeeding dedications by the director, the property shall continue to be assessed in accordance with the provisions of the administrative rules and regulations.
- 2) Failure to reapply by the September 1 deadline will cause the dedication to end.

## **Checklist for qualification**

- \_\_\_ 1. Complete and submit Real Property Form 19-59**
- \_\_\_ 2. Write and submit a forestry management plan**
- \_\_\_ 3. Schedule a site visit to receive final approval of Native Forest Dedication**

## **Additional resources**

Affidavit for continuation of native forest dedication

Available from: [http://www.hawaiipropertytax.com/forms/RP%20Form%2019-59%20\(d\)%20\(Affidavit%20For%20Continuation%20of%20Native%20Forest%20Dedication\).pdf](http://www.hawaiipropertytax.com/forms/RP%20Form%2019-59%20(d)%20(Affidavit%20For%20Continuation%20of%20Native%20Forest%20Dedication).pdf)

Department of Land and Natural Resources (DLNR), Division of Forestry and Wildlife (DOFAW) *State of Hawaii Forest Stewardship Program Handbook*.

Available from: <https://dlnr.hawaii.gov/forestry/files/2013/02/FSP-Handbook-FINAL-1302013.pdf>

Petition to dedicate native forest land (RP Form 19-59).

Available from: [https://www.hawaiipropertytax.com/forms/RP%20Form%2019-59%20\(Petition%20to%20Dedicate%20Native%20Forest%20Land\).pdf](https://www.hawaiipropertytax.com/forms/RP%20Form%2019-59%20(Petition%20to%20Dedicate%20Native%20Forest%20Land).pdf)