



COUNTY OF HAWAI'I PROPERTY TAX AGRICULTURAL WORKSHOP - 2025



GoFarm Hawai'i

Educational Opportunities

- AgXcel Farmer Training Program, Hilo, HI Island
- AgOrchard Program, various locations on HI Island


LAND MATCHING


Connecting Land & Farmers

- Confidential
- Assistance with drafting land leases

FARM SUCCESSION & TRANSFER: Planning for the Future

- Estate Planning Resources
- 1:1 Free Consultations

 www.gofarmhawaii.org

 @gofarmhawaii

 info@gofarmhawaii.org



UNIVERSITY of HAWAI'I at MĀNOA

COOPERATIVE EXTENSION

COLLEGE OF TROPICAL AGRICULTURE AND HUMAN RESILIENCE

in coordination with



County of Hawai'i

Department of Finance - Real Property Tax
& Department of Research & Development -
Agricultural & Food Systems

AGENDA

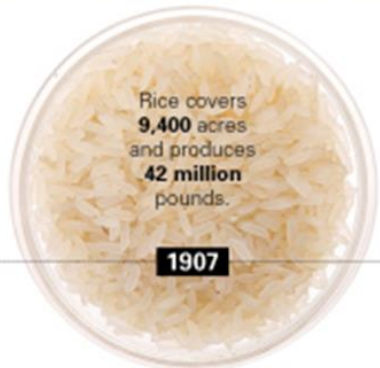
1. Why did the Ag programs change?
2. What were the changes & goals?
3. What qualifies for the Ag program?
4. Flow chart & Ag Tax Calculator
(what program vs the property tax)
5. Filling out the forms & resources

WHY DID THE AG PROGRAM CHANGE?

Did you know? Pre-1777, Indigenous agricultural systems across Hawai'i are estimated to have produced more than 1.02 million metric tons of food per year!

Credit to: "The potential of indigenous agricultural food production under climate change in Hawai'i – Natlie Kurashima, Lucas Fortini and Tamara Ticktin

KEY DATES IN HAWAII AGRICULTURE



1907



Sugar production peaks with **254,563** acres planted.

1933



Swine production peaks at **90,000** head.

1945



Pineapple production peaks at **76,700** acres.

1955



Coffee production peaks at **18 million** pounds of green beans.

1958

Farm value of diversified agriculture passes **\$300 million**.



1997



Banana production reaches a record **21 million** pounds.

1998



Ginger production peaks at **18 million** pounds.

2001



Hawaii's vegetable production reaches **\$82 million**.

2011

1. As agriculture in Hawaii has changed over time, the County's ag program also needs to be reviewed and adjusted.
2. Audits, reviews and the County's investment in Ag
3. Speculative market
4. Ensuring the parcels receiving the benefit of lower taxes are in active ag.



Agricultural Use –Summary of Changes

OLD

Long-term Commercial Agricultural Use Dedication (10-year)

Minimum lot size
Signature of all owners
Recorded w/ rollback
Contiguous

Non-Dedicated Agricultural Use Assessment

No minimum lot size
Signature of all owners
No reapplication
No documentation
No rollback



Long-term Commercial Agricultural Use Dedication (10-year)

*Minimum Lot Size/\$2,000 Income**
Signature of all Living Owners
Recorded w/ rollback
Non-Contiguous



Short-term Commercial Agricultural Use Dedication (3-year)

*Minimum Lot Size/\$2,000 Income**
Signature of all Living Owners
Non-Contiguous
No rollback



Community Food Sustainability Use Assessment

No Minimum Lot Size
\$1,000 donation after 5th year
Signature of all Living Owners
No rollback

NEW

September 2, 2024 –September 1, 2026

**Farm plan required if not met*

GOALS OF REAL PROPERTY TAX AG PROGRAMS



The goal of effective real property tax ag programs are to allow qualifying ag lands to be taxed based on its productivity instead of its market value which result in a lower property tax bill.

- Encourage farming and ranching through a reduction in real property taxes.
- Allow farmers and ranchers to retain their lands through reduction in real property taxes.
- Encourage the leasing of vacant ag land to a farmer or rancher when the owner is unable to do active agriculture any longer.

WHAT IS NOT THE GOAL OF REAL PROPERTY TAX AG PROGRAMS?



- Support land banking
- Get more revenue for the County of Hawai'i budget
- For the “land rich” property owners to get a tax break for doing nothing.
- Make life difficult for real farmers and ranchers
- Penalize local people

There is a native forest program for long term forestation efforts which is at a lower value per acre than the ag programs as there is rarely a profit.



WHAT QUALIFIES FOR AN AG PROGRAM?

THE 2 MAIN REQUIREMENTS

1. Property is zoned agricultural
2. Land is actively used for agricultural purposes



WHAT DOES NOT QUALIFY FOR AN AG PROGRAM?



1. Marijuana – (considered a controlled substance by the Federal Government)
2. Bee Hotels
3. Dog breeding or dog boarding
4. Rescued animals
5. Pets or “fur babies”
6. No active agricultural use*

* Fallow periods are allowed, but there is a limit on how long a property can be in fallow.

THE CHALLENGES

1. What is the definition of active agricultural use?
2. What is the difference between a farm, ranch, homestead and a hobby?
3. There is a difference with being zoned agricultural and the land being in active agricultural use.
4. Do horses qualify for an agriculture program?



HAWAI'I 2050 SUSTAINABILITY PLAN

1. <https://hawaii2050.hawaii.gov/>

2. Below is a snapshot from page 98 of the online plan

PROMOTE A SUSTAINABLE ECONOMIC RECOVERY

LOCAL AGRICULTURE

This section builds on recommendations from existing laws, policies, and strategic action plans, including Hawai'i Revised Statutes §225P-4; Hawai'i Revised Statutes Chapter 205; the Hawai'i Statewide Comprehensive Economic Development Strategy; and the Hawai'i Tourism Authority's Strategic Plan. Recommendations were also identified through state, county, stakeholder, and public input.

STRATEGY 1 Support farmer livelihoods	STRATEGY 2 Support local markets for locally grown food	STRATEGY 3 Promote sustainable & resilient farmland, practices, and infrastructure	STRATEGY 4 Invest in green workforce development, beginning with youth
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GREEN WORKFORCE DEVELOPMENT AND EDUCATION

This section builds on recommendations from existing laws, policies, and strategic action plans, including the Hawai'i Statewide Comprehensive

HOW TO QUALIFY

1. Zoned Ag and doing active agriculture on parcel
2. Submit an application for 1 of the 3 ag programs
3. Submit supporting document or documents
4. Allow Real Property Tax staff to see the active ag
5. Continue to do active ag
6. Refile by the appropriate deadline to continue



AG TAX CALCULATOR

[HTTP://HAWAIIAGBUSINESS.COM/PROPERTY-TAX-CALCULATOR/](http://hawaiiagbusiness.com/property-tax-calculator/)

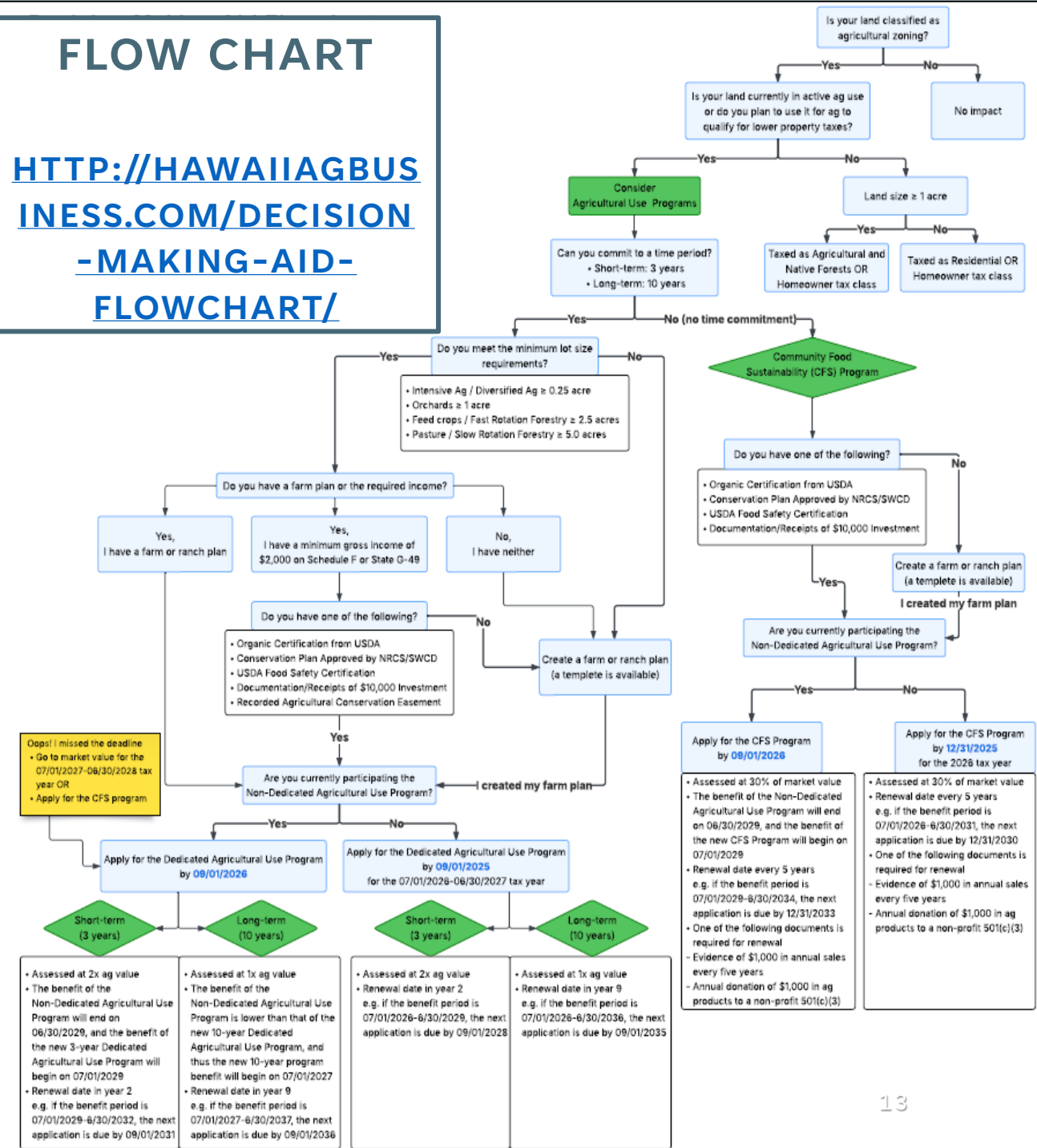
Designed & Demonstrated by:
SongYi Paik

Acres 10-Year 3-Year

	10-Year	3-Year
Intensive Ag	Intensive Ag (\$)	Intensive Ag (\$)
<input type="text" value="acres"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Diversified Ag	Diversified Ag (\$)	Diversified Ag (\$)
<input type="text" value="acres"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Confined Animals, Aquaculture, and Beekeeping	Confined Animals, Aquaculture, and Beekeeping (\$)	Confined Animals, Aquaculture, and Beekeeping (\$)
<input type="text" value="acres"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Orchards	Orchards (\$)	Orchards (\$)
<input type="text" value="acres"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Feed Crops	Feed Crops (\$)	Feed Crops (\$)
<input type="text" value="acres"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
	Fast Rotation Forestry (\$)	Fast Rotation Forestry (\$)

FLOW CHART

[HTTP://HAWAIIAGBUSINESS.COM/DECISION-MAKING-AID-FLOWCHART/](http://hawaiiagbusiness.com/decision-making-aid-flowchart/)



ADDITIONAL RESOURCES ON REQUIREMENTS & BENEFITS OF THE DIFFERENT AG PROGRAMS

(Handout provided. Also located @ www.hawaiipropertytax.com)



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

WHAT IS THE AG PREFERENTIAL VALUE PER ACRE

(Handout provided. Also located @ www.hawaiipropertytax.com)

**Eff 1/1/2026, ** Eff 1/1/2025, Rev 12/2024*

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

5T	<i>Community Food Sustainability – 30% of market value **</i>	
5A	Non-dedicated – <i>no longer available (last application accepted 9/1/24)</i>	\$4,000
5M	<i>Short Term Dedicated (3 Years)*</i>	<i>\$4,000</i>
5B	Long Term Dedicated (10 Years)	\$2,000

Diversified Agriculture (blend of agricultural activities)

2T	<i>Community Food Sustainability – 30% of market value **</i>	
2M	<i>Short Term Dedicated (3 Years)*</i>	<i>\$4,000</i>
2B	<i>Long Term Dedicated (10 Years)</i>	<i>\$2,000</i>

Confined Animals, Aquaculture, and Bee-Keeping

5L	<i>Community Food Sustainability – 30% of market value **</i>	
5P	Non-dedicated – <i>no longer available (last application accepted 9/1/24)</i>	\$4,000
5U	<i>Short Term Dedicated (3 Years)*</i>	<i>\$4,000</i>
5Q	Long Term Dedicated (10 Years)	\$2,000

YOU'VE DECIDED ON THE BEST PROGRAM FOR YOUR PROPERTY, NOW WHAT? HOW TO FILL OUT THE FORM.

Live Demo

Handout provided. Also located at www.hawaiipropertytax.com

DEDICATED AGRICULTURAL APPLICATION

DEADLINE TO FILE IS SEPTEMBER 1ST

(IF APPROVED, THIS WILL BE EFFECTIVE THE FOLLOWING JULY 1ST)

(IF YOU'RE CURRENTLY ENROLLED IN THE NON-DEDICATED PROGRAM, THIS WILL GO INTO EFFECT JULY 1, 2029)

ONLY FOR PARCELS WITH COUNTY AGRICULTURAL ZONING

☐

Short-Term Dedication (3 years)

☐

Long-Term Dedication (10 years)

OWNERSHIP INFORMATION

*****ALL LIVING OWNERS MUST SIGN*****

OWNER NAME	SIGNATURE	CONTACT #	MAILING ADDRESS			EMAIL ADDRESS
			STREET			
			CITY	STATE	ZIP CODE	
			STREET			
			CITY	STATE	ZIP CODE	
			STREET			
			CITY	STATE	ZIP CODE	
			STREET			
			CITY	STATE	ZIP CODE	

PLEASE NOTE: THIS IS AN AUTHORIZATION TO ALLOW INSPECTION OF THE PROPERTY BY REAL PROPERTY TAX DIVISION PERSONNEL

1. Is this your primary residence?

☐

Yes

☐

No

2. Is any portion of your property used for rental purposes?

☐

Yes

☐

No

If yes, is the rental short-term or long-term (six months or longer)?

☐

Short-Term

☐

Long-Term

DEDICATED AG – FARM PLAN

Live Demo Handout provided. Also located at www.hawaiipropertytax.com

DEDICATED AGRICULTURE PROGRAM
FARM PLAN SUMMARY

☐ Short-Term Dedication (3 years) ☐ Long-Term Dedication (10 years)
(Not Recorded) (To be recorded at State of Hawaii, BOC)

*****AGRICULTURE SHOULD BE INSPECTION READY*****

FARM PLAN PREPARED BY:

PRINT NAME		SIGNATURE	
PHONE NUMBER	MAILING ADDRESS		EMAIL ADDRESS

1. If applicable, list other TMKs that are associated with your farm operation (may be non-contiguous).

COMMUNITY FOOD SUSTAINABILITY

Live Demo Handout provided. Also located at www.hawaiipropertytax.com

COMMUNITY FOOD SUSTAINABILITY APPLICATION

DEADLINE TO FILE IS DECEMBER 31ST

(IF APPROVED, THIS WILL BE EFFECTIVE THE FOLLOWING JULY 1ST)

(IF YOU'RE CURRENTLY ENROLLED IN THE NON-DEDICATED PROGRAM, THIS WILL GO INTO EFFECT JULY 1, 2029)

ONLY FOR PARCELS WITH COUNTY AGRICULTURAL ZONING

OWNERSHIP INFORMATION

*****ALL LIVING OWNERS MUST SIGN*****

OWNER NAME	SIGNATURE	CONTACT #	MAILING ADDRESS	EMAIL ADDRESS
			STREET	
			CITY STATE ZIP CODE	
			STREET	
			CITY STATE ZIP CODE	
			STREET	
			CITY STATE ZIP CODE	
			STREET	
			CITY STATE ZIP CODE	
			STREET	
			CITY STATE ZIP CODE	

PLEASE NOTE: THIS IS AN **AUTHORIZATION TO ALLOW INSPECTION** OF THE PROPERTY BY REAL PROPERTY TAX DIVISION PERSONNEL

1. Is this your primary residence? ☐ Yes ☐ No
2. Is any portion of your property used for rental purposes? ☐ Yes ☐ No
If yes, is the rental short-term or long-term (six months or longer)? ☐ Short-Term ☐ Long-Term

COMMUNITY FOOD SUSTAINABILITY – FARM PLAN

Live Demo

Handout provided. Also located at www.hawaiipropertytax.com

COMMUNITY FOOD SUSTAINABILITY PROGRAM FARM PLAN SUMMARY

AGRICULTURE SHOULD BE INSPECTION READY

FARM PLAN PREPARED BY:

PRINT NAME		SIGNATURE	
PHONE NUMBER	MAILING ADDRESS		EMAIL ADDRESS

1. If applicable, list other TMKs that are associated with your farm operation (may be non-contiguous).

--

AG LAND LEASE TEMPLATE

Handout provided. Also located at www.hawaiipropertytax.com

AGRICULTURAL LAND LEASE AGREEMENT

Date: April 15, 2025

Lessor (Owner of land): Lani Aloha

Lessee: Hui Ohana Ranching - Kalani Paniolo

TMK (Tax Map Key): (3) 4-5-009-085
(may include multiple)

Size of Leased Land Area: 3 acres of 4 acre parcel

Location of property: 45-1520 Mauka Road
(address if available or approx. location)

Term of Lease: 5 years 7/1/2025 to 6/30/2030
(including dates)

Monthly Lease Rate: \$0

Other arrangements (could be in lieu of monthly payment or in addition to):

Lessee to maintain all fencing, gates, water sources

and pasture w/ livestock including rotation. Meat 1x/year

This lease may be cancelled with 60 day notice by either the lessee or lessor. This is a lease for land only for agricultural purposes. This lease may be extended as mutually agreed upon by both parties.

You may want to review with your attorney or accountant.
(This template is not meant to be recorded.)

Lani Aloha *[Signature]* 4.15.25
Tenants Name (Lessee) and signature Date

Kalani Paniolo 4/15/25
Owner Name (Lessor) and signature Date

WEBSITE LINKS



LET'S DO AG!

UH CTAHR Seeds of Wellbeing (SOW)
Podcast on County Ag Property Tax
Changes with Jim Crum:

https://www.youtube.com/watch?v=s85_nqc9FJc

- Agricultural applications, farm plan and resources available at: www.hawaiipropertytax.com
- Decision Making Flow Chart available at: <http://hawaiiagbusiness.com/decision-making-aid-flowchart/>
- Ag Tax Calculator available at: <http://hawaiiagbusiness.com/property-tax-calculator/>
- Agriculture & Food Systems posts available at: <https://www.rd.hawaiicounty.gov/economic-development/agriculture-and-food-systems>

AGRICULTURE SNAPSHOT

- TY2025 participation: 7,673 (Non-Dedicated), 953 (Long-Term Dedicated), 26 (Community Food Sustainability)
- 741,145 acres of land receiving an agricultural use benefit for TY2024
- 28.7% of the Big Island's 2.578M acres receive an agricultural use benefit (↑0.8% from 2024)
 - Agricultural use abatement TY2024-2025 was nearly \$37.4M

2022 Census of Agriculture

- Nov 2022 – May 2023 survey issued to >6,500 farms state-wide (farm defined by Census as \geq \$1,000 produced and sold)
- Results published on February 13, 2024
- Hawaii's product value was worth \$673M with Big Island's portion at \$290M or 43% of the State's agricultural sales



Please Take a Moment to Share Your Thoughts

Your feedback is key
to making our future events even better.

It takes less than a minute.

Online Evaluation Form

Scan the QR Code

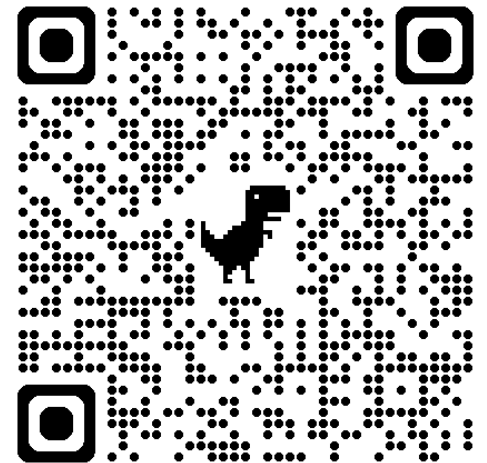
Or click the link provided in the chat



Crop production cost survey

- \$200 stipend for 1.5 hour survey
- Eligible participants: Commercial farmers who grow
 - Avocado, Coconut, Cucumber, Green onion, Kale, Mango, Papaya, Sweet Corn, Sweet potato, Taro
- Funding Agency: USDA NRCS
- Purpose: To update data (previous ver.: 1999)
- For more details: QR code, Sign-up link, or Contact me
- Contact: sunjin47@hawaii.edu

808-642-1729



Sign-up QR code

Mahalo for spending your Saturday with us.

SongYi Paik, University of Hawai'i at Manoa – College of
Tropical Ag & Human Resilience (CTAHR)
Assistant Extension Agent in Agricultural Finance
email: songyip@hawaii.edu

Anna Ezzy – County of Hawai'i Research &
Development, Agriculture & Food Systems
Agriculture Research & Policy Specialist
email: Anna.Ezzy@hawaiicounty.gov

Keita Jo – County of Hawai'i Finance, RPT
Assistant Real Property Tax Administrator
email: Keita.Jo@hawaiicounty.gov

Lisa Miura – County of Hawai'i Finance, RPT
Real Property Tax Administrator
email: Lisa.Miura@hawaiicounty.gov



FREQUENTLY ASKED QUESTIONS

1. I grow food for my family and give the excess to my neighbors. Do I qualify?
2. My family has been doing ranching for many years. Do we qualify?
3. I don't file IRS Schedule F, can I still qualify?
4. I don't meet the minimum size, can I qualify?
5. We have a second property with a rental house on 15,000 square feet and have a goat on it to help keep the grass down. Do we qualify?
6. I lined my long driveway with pineapples? Can my driveway qualify for the ag program?
7. I raise sheep and goats which get donated to the school or 4H program. Can I qualify?
8. I don't grow enough to sell my vegetables at a farmers market, but I give my excess to my church. Can I qualify?

ADD'L FAQ

1. Does solely boarding livestock qualify?
2. Does a breeding livestock operation qualify?
3. Does my backyard square foot garden qualify?
4. What is Hawaiian farming?
5. Raising roosters for cock fighting is common where I live, does this qualify?
6. When is it ornamental vs farming?
7. Does the County of Hawaii ag programs support the Hawai'i 2050 Sustainability Plan?



ANSWERS TO QUESTIONS FOUND IN THIS PRESENTATION – These are not legal definitions, these go along with today’s workshop and are a guide. This may help as you are filling out your farm plan or application.

Page #9:

- 1. What is the definition of active agricultural use?** *Great question! Senator Tim Richards presented a bill to the legislature for State of Hawai’i Department of Agriculture to define what is “Bonafide agriculture”. The bill did not pass out of the Senate. Many states define this differently, however, agriculture is a broad term which encompasses various activities related to the cultivation of crops, rearing of animals and production of agricultural products.*
- 2. What is the difference between a farm, ranch, homestead and a hobby?** *There is the IRS definition, however we are not looking to the IRS for this. If it’s a way of life (such as family ranching) or the main goal is to make money or your livelihood hinges on the crops/livestock producing, it is not just a hobby. If your garden is solely for personal enjoyment, then its typically viewed as a hobby. Hobbies may benefit others. Hobbies can make a profit and benefit the community. A homestead will typically focus on self-sufficiency (not always), but when there is extra – you give it away. One farmer shared they felt the difference was “in farming, we sell the best of our harvest, then we eat, donate or share the ones with blemishes. To the church we try to give the best of our seconds but we keep the not so good ones for us to eat.”*
- 3. There is a difference with being zoned agricultural and the land being in active agricultural use.** *Zoning is defined by the Planning Department. An ag tax classification is defined by Real Property Tax and takes into consideration the actual use of the property, how it would be seen on an open market to a buyer and zoning is considered. The tax classification is for tax purposes only and does not affect your zoning. For example, a 12,000sqft lot (even if vacant) and zoned ag-1A would be taxed in the Residential tax class as for all practical purposes its highest & best use will be for a residence. If the owner of the parcel decided to grow strawberries and put this parcel in the ag use program then they would be taxed in the ag tax class.*
- 4. Do horses qualify for an agriculture program?** *Many horses on this island are used for ranching and farming purposes. There does need to be a component to agriculture. For example if the horses are bred and sold to ranchers or farmers, then yes. If horses are kept at a property and used on a ranch, then yes. If horses are only used as a pet, then no.*

Page #24 (Keep in mind the farm plan provides an easier way to share the story about your farm/ranch)

- 1. I grow food for my family and give the excess to my neighbors. Do I qualify?** *Most likely you are already getting a better benefit from the homeowner program. You could look into the CFS program and consider donating excess to a non profit along with your neighbors.*
- 2. My family has been doing ranching for many years. Do we qualify?** *Yes family ranching qualifies as this is considered a recognized practice among our ranching industry on the island – please fill out the farm plan.*
- 3. I don’t file IRS Schedule F, can I still qualify?** *Yes, however you will need to provide more information in the farm plan.*
- 4. I don’t meet the minimum size, can I qualify?** *Yes, however, you will need to provide more information in the farm plan.*
- 5. We have a second property with a rental house on 15,000 square feet and have a goat on it to help keep the grass down. Do we qualify?** *No, but a goat can be more sustainable than a lawn mower.*
- 6. I lined my long driveway with pineapples? Can my driveway qualify for the ag program?** *It would most likely be considered as ornamental, however, if you have a VERY long driveway and there are so many pineapples that you are able to donate them or sell them then you could qualify.*
- 7. I raise sheep and goats which get donated to the school or 4H program. Can I qualify?** *Yes*
- 8. I don’t grow enough to sell my vegetables at a farmers market, but I give a lot to my church. Can I qualify?** *Yes, on the farm plan – share what “a lot” is.*

ANSWERS TO QUESTIONS FOUND IN THIS PRESENTATION – These are not legal definitions, these go along with today’s workshop and are a guide. This may help as you are filling out your farm plan or application.

Page #25:

1. **Does solely boarding livestock qualify?** Yes, but it depends on what the livestock are used for. For example, if you are boarding horses used for ranching or sheep used for wool then yes. If you are boarding dogs, even if they are hunting dogs then no.
2. **Does a breeding livestock operation qualify?** Yes, breeding horses, cows, sheep, goats and llamas qualify. Caution with breeding horses – if they are only for “show” or “pets” than typically no.
3. **Does my backyard square foot garden qualify?** The size of your square foot garden would most likely be small in size and have an insignificant savings. There are some gardens that produce sufficient crop and may qualify.
4. **What is Hawaiian farming?** Hawaiian farming is typically a diversified blend of crops which include indigenous crops and a mixture of non native crops where agriculture is used to re-establish a connection between culture and land which includes regenerative farming practices.
5. **Raising roosters for cock fighting is common where I live, does this qualify?** No. Roosters utilized for breeding with hens for the purpose of having chicks instead of fighting could be considered.
6. **When is it ornamental vs farming?** Ornamental focuses on aesthetics, while farming focuses on production whether its food, flowers (orchids/anthuriums) or plants.
7. **Does the County of Hawaii ag programs support the Hawai’i 2050 Sustainability Plan?** Yes, see page #12. There is always more we all can do to move toward sustainability.

Additional questions submitted in the online RSVP or by phone:

1. **What if I am not zoned ag?** Be sure you are not getting confused with tax classification and zoning. If you are not zoned agriculture, but are designated as Ag in the State Land use or General Plan or Community Development Plan, then you could qualify but the income & size requirement would need to be met.
2. **Is there anything for native forest restoration?** Yes, we have a native forest program which includes different levels. Visit our website at www.hawaiipropertytax.com for info
3. **Is this program the same for all the counties in Hawai’i?** No, each county is different in how they handle the property tax agricultural programs.
4. **Does a form need to be filled out for every TMK if they are contiguous?** An application is required for each TMK#, however, you can use one farm plan.
5. **Can fields left as foraging qualify?** If this is in reference to using “wild” animals such as pigs, then unfortunately no.
6. **I’m already zoned ag, do I need to fill out a form?** If you are not seeking a reduction in property taxes then you do not need to do anything. Be cautious – if you are in an ag program now, you will need to refile at some point to maintain the lower taxes. Filling out a form does not change the ag zoning status.
7. **I thought the deadline was 9/1/2025, but this says 9/1/2026. Did it get extended?** Yes, County Council extended to 9/1/2026 for those that were in the non dedicated ag program.
8. **Another property has the bee hives and someone else harvests the honey, but my land provides the trees, can I qualify?** Yes, a contract with the individual or company whose bees are utilizing your land would need to be provided. The bees would need to be within a reasonable distance to support the bee hives.
9. **How much does an ag program save?** This will be different for each parcel as it depends on size, type of ag and the program you are looking at. The Ag Tax Calculator discussed on page #15 may be of benefit to you. A discussion with Real Property Tax may also help.
10. **For the 10 year plan, you have to submit a deed restriction. What is the process to do that?** Real Property Tax will collect the State of Hawaii Bureau of Conveyance recording fee from the applicant after the dedication is approved. Then RPT records the deed restriction at the BOC so that any future buyer is aware of the dedication.