Purpose:
ROH § 8-7.3 Supports commercial agriculture by offering significant real property tax relief to those who commit to farming for a set period. This ensures agricultural land remains in agricultural use, discouraging its misuse.

DISCLAIMER: This brochure is intended for informational purposes only. The Real Property Assessment Division (RPAD) provides general information regarding real property tax assessments. For detailed information about the Agricultural Dedication Program, please refer to ROH § 8-7.3. RPAD does not give legal or other professional advice, and persons with specific inquiries regarding ownership, real property tax law, and the appraisal process are urged to consult with an attorney or appropriate professional.

Important Dates

July 1	Beginning tax year
July 20	Annual real property tax bills are mailed
Aug 20	Deadline for first installment
Sept 1	Application deadline for dedications
Sept 30	Application deadline for exemptions
Oct 1	Date of assessment
Nov 1	Deadline to report exemption changes
Dec 15	Notices of assessment mailed/posted online
Jan 15	Deadline for filing Board of Review appeals
Jan 20	Second installment bills are mailed
Feb 20	Deadline for second installment
June 30	Ending tax year

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Agricultural Use Land Dedications

Reducing your property taxes by committing to long-term agricultural use

Real Property Assessment Division

City and County of
HONOLULU

Who Qualifies?

To be eligible, you must:

- Be a fee simple owner or lessee with a lease that extends through the dedication period,
- Be engaged in revenue-generating agricultural activities, and
- Hold a valid Hawaii general excise tax (GET) license for agriculture.

Note: Only eligible land zoned for agricultural use may be dedicated.

Tax Benefits:

Type	Assessment Percentage of Fair Market Value
5-year Agriculture	3%
10-year Agriculture	1%
5 or 10-year Pasture Use	1%

Example: A $1 million property approved for a 5-year ag dedication would be assessed at $30,000

Key Definitions:

- **Agricultural Products:** Examples include flowers, horticulture, livestock, bees, and tree farms. Please see ROH § 8-7.3 for a full list.
- **Agricultural Use of Land:** Active use of land for the production of agricultural products.
- **Land Use Change:** Any owner-initiated:
  - Change of State or County zoning to non-agricultural use; or
  - Subdivision into parcels of 5 acres or less (or 10 acres or less for vacant ag).
- **Land Use Change Cancellation:** If a landowner decides to stop dedicating land for agricultural use, they must notify the director and will be subject to rollback taxes and penalties.

How to Apply:

Deadline: September 1 of the year preceding the initial dedication year.

File: *Form BFS-RP-D-8-7.3,* along with:

- A description of the agricultural use,
- A map showing the area for agricultural use and non-agricultural use,
- The acreage details,
- An agricultural plan and timetable,
- A valid copy of the State of Hawaii general excise tax license, and
- For properties held by a trust: A copy of the Certification of Trust or Trust Document showing the trustee.

Annual Reporting:

Deadline: September 1 of each year

File: *Form BFS-RP-D-8-7.3A,* along with:

- Updated description and land size of agricultural and non-agricultural use, if it differs from the previous year, and
- Copies of all State of Hawaii general excise tax returns (marked '*confidential'*) for the immediately preceding tax year.

Maintaining your dedication: No less than 75% of the land dedicated for agricultural use must remain in active revenue-generating agricultural use throughout the dedication period.

Notification: The December 15 annual notice of assessment will serve as notification of approval or disapproval of the petition for dedication.

Cancellation and Penalties:

If the director finds, upon inspection, that dedicated land:

- Is not in substantial, continuous, and revenue-generating agricultural use,
- Has not been maintained as agricultural land, or
- The required report was not filed on time, or the report was disapproved,

the property owner will be notified and given 60 days to correct the findings. If the issues are not satisfactorily remedied, the dedication will be canceled and subject to:

- **Rollback Tax:** Calculated as the difference between the taxes owed at 100% of the land's fair market value and the taxes actually paid, retroactive from June 30 for each year, and
- **Penalty:** 10% for each year of rollback taxes owed.

Vacant Agriculture Dedication:

- "Vacant Agricultural" is an ag-zoned parcel or portion thereof with no residential buildings and is not dedicated for agricultural purposes.
- Lands approved for 10-year vacant ag dedications will be classified as vacant ag, and assessed at 50% of fair market value, provided the land is NOT subject to initiation or authorization by the owner for a subdivision or any changes in use or zoning.
- To apply, file by September 1:
  - Initial *Form BFS-RPA-D-8.7.3B,* then
  - Annual Report *Form BFS-RP-41A* for subsequent years