



# REAL PROPERTY ASSESSMENT

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## PETITION TO DEDICATE LAND FOR AGRICULTURAL USE

A separate petition shall be required for each individual parcel, or unit of a condominium property regime (CPR). Submit all petitions including the required supporting documentation to the Director of Finance by **JULY 1**. Incomplete petitions are subject to disapproval. *The notice of assessment shall serve as notice of approval or disapproval of the petition.*

**Important Dates:** July 1: (Petition Deadline) October 1: (Date of Value) December 1: (Published Notice of Assessments) August 20: (1<sup>st</sup> half Billing due date) February 20: (2<sup>nd</sup> half Billing due date)

Tax Map Key No. (4) \_\_\_\_\_ *example: 110010080000*

Owner Name(s): _____ _____	Lessee/Licensee Name(s): _____ _____
Mailing Address of Assessment Notice: _____ _____	Mailing Address of Lessee/Licensee: _____ _____
Owner Telephone No. : _____ Business/Cell No.: _____ Email Address: _____	Lessee/Licensee Telephone No. : _____ Business/Cell No.: _____ Email Address: _____

I dedicate my land to the following agricultural uses: (Be specific—such as pineapple, vegetable crops, fruit crop, flower crop, poultry, cattle pasture, etc.)

	<u>Size (Acres)</u>	Agricultural or Ranching Use (Type)	<u>Specific Use</u>
Petitioned Area (1)			
Petitioned Area (2)			
Petitioned Area (3)			
Total Petitioned Acres		Please List Number of Each Type:	
Total Non-dedicated Acres		Dwellings/Living Units: _____	
Total Acres of Parcel		Buildings ancillary to petitioned agricultural use: _____	
		Other improvements not used for agriculture: _____	

If more petitioned areas are needed, please add your own sheet.

*For Petitions on Parcels of less than 5 acres – A parcel may be less than five (5) acres if it is unimproved and if one hundred percent (100%) of the parcel is dedicated at the time of petition and throughout the dedication period, and provided further that an improvement directly ancillary to the specific dedicated use is permissible.*

**Below Items must be read and initialed as acknowledged.**

- a. To facilitate statute-required investigation of this petition, I declare and hereby grant to the Real Property Assessment Division a right of entry to land described above to verify Petitioned use. \_\_\_\_\_
  - 1. Upon petition filing and prior to approval or disapproval of the dedication and for the dedicated use. \_\_\_\_\_
  - 2. Upon approval of a dedication and for the duration of the dedication \_\_\_\_\_
- b. I understand that at any time during the dedication period, the Director may require an owner to submit evidence to verify that the land is substantial and continuous agricultural use. \_\_\_\_\_
- c. I hereby declare that my land will be used for the petitioned use stated in the foregoing petition for the duration of the dedication period. \_\_\_\_\_
- d. I understand that failure to observe the restrictions of the use of this land shall cancel the dedication and the effective date of the cancelation shall be on the following September 30. \_\_\_\_\_
- e. I understand that it is my responsibility to clearly identify any confidential commercial or financial information, income statement or tax statements, that I believe is not subject to disclosure as a government record. \_\_\_\_\_
- f. For Petitions on Parcels of less than 5 acres – A parcel may be less than five (5) acres if it is unimproved and if one hundred percent (100%) of the parcel is dedicated at the time of petition and throughout the dedication period, and provided further that an improvement directly ancillary to the specific dedicated use is permissible. \_\_\_\_\_

\*An agent acting on the behalf of the owner or lessor must submit written proof of agency status to assessor. Sign below to agree to and acknowledge the terms of this petition.

<hr/>	<hr/>
<b>Signature of Owner or Agent</b>	<b>Date</b>
<hr/>	<hr/>
<b>Signature of Owner or Agent</b>	<b>Date</b>

**“Agricultural use”** means the active use of the land for the production of agricultural products with the primary purpose of obtaining a monetary profit from income received from the sales of agricultural products. Agricultural use excludes selling, refining, or distributing agricultural products when the vegetation from which such products are derived was not grown on the parcel and when the animals from which such products are derived were not raised on the parcel. Agricultural use includes meat packing or processing operations occurring on the same parcel the animals were raised on, provided that the packing or processing structure will be taxed based on its fair market value.

**"Substantial and continuous dedicated use"** means no less than seventy-five percent (75%) of the area of the dedicated land is in active, continuous, and revenue-generating petitioned use at the time of petition and dedicated use throughout the five-year dedication period, provided that for dedicated parcels of less than five (5) acres one hundred percent (100%) of the dedicated land shall be in active, continuous, and revenue-generating petitioned use at the time of petition and dedicated use throughout the five-year dedication period. Substantial and continuous dedicated use includes necessary and customary growth or fallowing periods.

**ITEMS TO BE COMPLETED AND SUBMITTED WITH PETITION**

Items must be completed and submitted with petition	The following information and any supporting evidence <u>must be</u> submitted with the petition:  <i>Note: Guidelines for the additional information required, may be found by visiting <a href="http://www.kauaipropertytax.com">www.kauaipropertytax.com</a></i>
	Plot Plan (Map or Imagery) MUST be included. Description and Map showing the total acreage and location of each specific petitioned use, and the acreage and location of the residential homesite area if any as described in the table provided.
	If the property is held under a lease or license. Submit a copy of the current lease or license agreement.
	GAP CERTIFICATION -Active certification for the same petitioned use and proposed dedicated area has been granted by the United States Department of Agriculture (USDA) Good Agricultural Practices (GAP) individual or GroupGAP Audit Verification Program.
	<b>*If GAP certified, additional documentation below this line is <u>not</u> required.</b>
	A valid, current, State of Hawaii general excise tax license issued for Agricultural purposes must be provided.
	A Marketing or management plan and timetable for implementation.
	Evidence to verify that the land is in agricultural use is required, provided that if any one of the below is not available the <b><u>owner shall submit a written explanation.</u></b>
	A) A valid, current, State of Hawaii general excise tax license issued for agricultural purposes.
	B) Documentation showing that the land receives County Department of Water agricultural water rates.
	C) A copy of the Schedule F form filed with the U.S. Internal Revenue Service in the immediately preceding tax year must be attached.
	D) Sales receipts generated from the activities listed under the definition of the term “agricultural use”.
	E) A copy of any claim for exemption from federal income taxation filed under U.S. Internal Revenue Code Section 6427(c).

Marketing Plan should include a how the products will be marketed and where they will be sold.

Management Plan should include a Planting Plan for areas yet to be planted or periodically left as fallow and a timetable for implementation over the course of the dedication must be provided – **or** a Pasture Rotation. The rotation schedule shall list all properties in the rotation. Total head count of all livestock in commercial operation business to be provided for ranching occurring over contiguous or non-contiguous parcels during the course of the 5-year dedication period.

**IMPORTANT:** It is your responsibility to demonstrate a successful Ag Business of the petitioned use. *Factors that will be considered include land size, use of surrounding similar land, economic feasibility, State and County Land use restrictions, and conformity with the County General Plan and applicable Community Plan.*