

## Crops

1. Evidence to verify that the land is in agricultural use, provided that if anyone of the following is not available the owner shall submit a written explanation.
2. Landowners plan of action
  - A.  Site preparation (Summary of planting steps)
  - B.  Fertilizing schedule (rates and method of distribution)
  - C.  Weed control (method and schedule of weed control)
3. Planting schedule
  - A.  Schedule of initial and final plantings
  - B.  Species grown and number of trees/crops planted per acre
  - C.  Please include crop rotation/production calendar
  - D.  Fallow periods
4. Harvesting schedule
  - A.  Schedule of first harvest from which revenue is generated
5. Marketing /management plan and a timetable for implementation.
  - A.  Estimate of crop value at harvest and intended market
6.  Description and map showing the total acreage of the parcel, the acreage and location of each specific petitioned use, and the acreage and location of the residential homesite area, if any.
7.  Lease agreement for the term of the dedication
8.  A valid, current, State of Hawai'i general excise tax license issued for Agricultural purposes.
9.  Documentation showing that the land receives County Department of Water agricultural rates.
10.  A copy of any claim for exemption from federal income taxation filed under U.S. Internal Revenue Code Section 6427(c).
11.  Schedule F of the 1040 forms (Parts one (1) through three(3)) showing profit or loss from farming for the previous tax year.
12.  Sales receipts generated from the activities listed under the definition of the term "agricultural use."

\*\*\*NOTE\*\*\*

"Sec. 5A-9.1 Dedication of Land for Agricultural Use. (a) Definitions. As used in this Section: "Agricultural products" means products derived from animals or vegetation, including: the cultivation of floriculture, horticulture, viticulture, and aquaculture products; forestry products; tree farm products; nut products; coffee products; dairy products; poultry products; bee products; livestock or animals raised by grazing and pasturing (except horses); and any other farm, agronomic, or plantation products, excluding products (e.g., hay) derived from guinea grass, leucaena (koa haole), panicum, pangola, kikuyu, napier grass, and similar forage crops.

There are major changes that have occurred, including the necessity of having the farm operation be for profit. The County of Kaua'i now requires that property owners provide proof that this property as utilized in agricultural use for the tax year period immediately preceding the dedication application by providing a Schedule F of the 1040 form showing profit or loss from farming.

<b>Crops</b>	<b>Spacing</b>	<b>Trees per acre</b>		<b>Crops</b>	<b>Spacing</b>	<b>Trees per acre</b>
Annona,(Atemoya, Soursop & Sweetsop)	25' X 30'	58		Mango	30' X 35'	41
Avocado	25' X 30'	58		Mangosteen	30' X 35'	41
Bananas	10' X 12'	363		Mountain apple	20' X 25'	87
Bread fruit (Ulu)	30' X 35'	41		Mulberry	12' X 12'	302
Cacao	10' X10'	435		Papaya	8' X 10'	544
Carambola (Starfruit)	15' X 20'	145		Passion fruit (Lilikoi)	10' X 10'	435
Citrus	20' X 25'	87		Plumeria	15' X 20'	145
Coconut Palm	20' X 25'	87		Protea	8' X 12'	453
Coffee	6' X 8'	907		Star apple (Caimito)	25' X 30'	58
Fig	15' X 20'	145		Surinam cherry	10' X 10'	100
Guava	20' X 25'	87				
Loquat	25' X 30'	58				
Lychee & Rambutan	25' X 30'	58				
Macadamia	30' X 35'	41				

# PASTURE USE

## LIVESTOCK MEAT PRODUCTION

1.  **Evidence to verify that the land is in agricultural use, provided that if anyone of the following is not available the owner shall submit a written explanation.**
2.  **Pasture rotation schedule** if rotation involves other adjacent parcels.
3.  **Total number of livestock in the operation** and number of AUM on the petitioned parcel.
4.  **List all other properties utilized in livestock operation**
5.  **Nature of business** (eg. Pigs, Goats, Cow/calf, wean offs, meat production, etc, for local consumption or shipment to mainland feedlots, etc.) Cattle 1: 4 acres, goats/sheep 5:1 acre
6.  **Marketing /management plan and a timetable for implementation.** (Yield information and estimate of livestock/meat value at sale and intended market, number of animals sold annually)
7.  **Description and map** showing the total acreage of the parcel, the acreage and location of each specific petitioned use, and the acreage and location of the residential homesite area, if any.
8.  **A valid, current, State of Hawai'i general excise tax license issued for Agricultural purposes.**
9.  **Filed copies from the immediate preceding year of U.S. Internal Revenue Service Schedule "F" forms (Parts one (1) through three(3)) showing profit and loss from farming.**
10.  **Documentation showing that the land receives County Department of Water agricultural rates**
11.  **Copy of any claim for exemption from federal income taxation filed under U.S. Internal Revenue Code Section 6427(c).**
12.  **Copy of signed lease agreement if property is being leased**
13.  **Sales receipts generated from the activities listed under the definition of the term "agricultural use."**

### NOTE\*\*\*\*

"Sec. 5A-9.1 Dedication of Land for Agricultural Use. (a) Definitions. As used in this Section: "Agricultural products" means products derived from animals or vegetation, including: the cultivation of floriculture, horticulture, viticulture, and aquaculture products; forestry products; tree farm products; nut products; coffee products; dairy products; poultry products; bee products; livestock or animals raised by grazing and pasturing (except horses); and any other farm, agronomic, or plantation products, excluding products (e.g., hay) derived from guinea grass, leucaena (koa haole), panicum, pangola, kikuyu, napier grass, and similar forage crops.

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## PASTURE USE

For Poultry

1.  **Evidence to verify that the land is in agricultural use, provided that if anyone of the following is not available the owner shall submit a written explanation.**
2.  **Pasture rotation schedule** if rotation involves other adjacent parcels.
3.  **Total number of livestock in the operation**, type of birds and acres petitioned specific to the agricultural use of Poultry.
4.  **List all other properties utilized in livestock operation.**
5.  **Nature of business** (Egg layers, meat production, etc, for local consumption or shipment to mainland feedlots, etc.)
6.  **Marketing /management plan and a timetable for implementation.** (Yield information and estimate of livestock/meat/egg value at sale and intended market, number of animals sold annually)
7.  **Description and map** showing the total acreage of the parcel, the acreage and location of each specific petitioned use, and the acreage and location of the residential homesite area, if any.
8.  **A valid, current, State of Hawai'i general excise tax license issued for Agricultural purposes.**
9.  **Filed copies from the immediate preceding year of U.S. Internal Revenue Service Schedule "F" forms (Parts one (1) through three(3)) showing profit and loss from farming.**
10.  **Documentation showing that the land receives County Department of Water agricultural rates.**
11.  **Copy of any claim for exemption from federal income taxation filed under U.S. Internal Revenue Code Section 6427(c).**
12.  **Copy of signed lease agreement if property is being leased.**
13.  **Sales receipts generated from the activities listed under the definition of the term "agricultural use."**

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# Bees

1. Evidence to verify that the land is in agricultural use, provided that if anyone of the following is not available the owner shall submit a written explanation.
2. Land owners plan of action
  - A. Site preparation
  - B. Number of hives on property/area and Acres in apiary use)
  - C. Current number of hives in production (All hives, all properties)
  - D. Nature of business –Primary product(s) and farm plan of your beekeeping activities
3. Hive Management Practice
  - A. Please describe hive management practice
4. Harvesting schedule
  - A. Schedule of first harvest from which revenue is generated
5. Marketing schedule
  - A. Estimate of product yields at time of harvest- estimate using U.S. weight or liquid measures
  - B. Estimate of value of products at harvest and intended market
6. Description and map showing the total acreage of the parcel, the acreage and location of each specific petitioned use, and the acreage and location of the residential homesite area, if any.
7. A valid, current, State of Hawai'i general excise tax license issued for Agricultural purposes.
8. Filed copies from the immediate preceding year of U.S. Internal Revenue Service Schedule F forms (Parts one (1) through three(3))showing profit and loss from farming.
9. Documentation showing that the land receives County Department of Water agricultural rates
10. Copy of any claim for exemption from federal income taxation filed under U.S. Internal Revenue Code Section 6427(c).
11. Copy of signed lease agreement if property is being leased
12. Sales receipts generated from the activities listed under the definition of the term "agricultural use."

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# FORESTRY

- 1. Evidence to verify that the land is in agricultural use, provided that if anyone of the following is not available the owner shall submit a written explanation.**
  - A. **Landowners plan of action**
  - B.  Site preparation (Summary of planting steps)
  - C.  Fertilizing schedule (rates and method of distribution)
  - D.  Weed control (method and schedule of weed control)
  - E.  Stand densities (initial and final density)
  - F.  Thinning schedule (Years to occur)
- 2. Planting schedule**
  - A.  Schedule of initial and final plantings by tax map key with specific areas
  - B.  Species grown and number of trees planted per acre
- 3. Harvesting schedule**
  - A.  Schedule of first harvest from which revenue is generated upon the sale of a merchantable tree farm crop
  - B.  Estimate of Crop value at harvest and intended market
  - C.  Harvest completion date
- 4. Marketing /management plan and a timetable for implementation.**
  - A.  Schedule of first harvest from which revenue is generated
  - B.  Estimate of crop value at harvest and intended market
- 5.  Description and map** showing the total acreage of the parcel, the acreage and location of each specific petitioned use, and the acreage and location of the residential homesite area, if any.
- 6.  Lease agreement** for the term of the dedication
- 7.  A valid, current, State of Hawai'i general excise tax license issued for Agricultural purposes.**
- 8.  Documentation showing that the land receives County Department of Water agricultural rates.**
- 9.  A copy of any claim for exemption from federal income taxation filed under U.S. Internal Revenue Code Section 6427(c).**
- 10.  Schedule F of the 1040 form (Parts one (1) through three (3)), showing profit or loss from farming for the previous tax year.**
- 11.  Sales receipts generated from the activities listed under the definition of the term "agricultural use."**

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