



County of Maui – Department of Finance  
**REAL PROPERTY ASSESSMENT DIVISION**  
 110 'Ala'ihī Street, Suite 110, Kahului, HI 96732  
 (808) 270-7295 Fax (808) 270-7260  
 RPA@co.maui.hi.us www.mauipropertytax.com

**TMK:** \_\_\_\_\_

## AGRICULTURE APPLICATION

Calendar Year 2023

**Deadline for Filing: DECEMBER 31, 2023**

Location/Address \_\_\_\_\_

Description of Agricultural Use	Area in Agricultural Use	Official Use Only Findings	Description of Non-Agricultural Use*	Area in Non-Agricultural Use*	Official Use Only Findings
	Ac.	Ac.		Ac.	Ac.
	Ac.	Ac.		Ac.	Ac.
	Ac.	Ac.		Ac.	Ac.
Agricultural Use Total Area	Ac.	Ac.	Non-Agricultural Use* Total Area	Ac.	Ac.
Total Ag and Non-Ag Use Parcel Area Equals Total Parcel Area				Ac.	*homesite, unused areas (no active ag use) or unusable area (incapable of production)

Are there any homes on this parcel? If so, how many? \_\_\_\_\_

Are utilities (water/electricity) available? \_\_\_\_\_

Is the area of agriculture visible from the road? \_\_\_\_\_

Is the parcel accessible (no gate/not landlocked)? \_\_\_\_\_

Do you have any employees? If so, how many? \_\_\_\_\_

Did you report any farming income on your Federal tax return last year? \_\_\_\_\_

What is your total estimated annual income for all agricultural activity? \_\_\_\_\_

I(We) understand that deferred or roll back taxes, penalties, due and owing shall be a paramount lien upon the real property in accordance with the applicable County Codes.

Name of Fee Owner(s) (required) \_\_\_\_\_

Signature (of authorized agent) \_\_\_\_\_ Date \_\_\_\_\_

Email Address \_\_\_\_\_ Phone No. \_\_\_\_\_

Name of Lessee (if applicable) \_\_\_\_\_ Phone No. \_\_\_\_\_

Signature (of authorized agent) \_\_\_\_\_ Date \_\_\_\_\_

Mailing Address \_\_\_\_\_ Phone No. \_\_\_\_\_

### FOR OFFICIAL USE

Date Received		Approved	By	Date
Field Inspection Date				
Inspector				
Notes				

# USE TYPE

## PASTURE

Type of livestock:

Head count per acre:

Type of livestock:	Head count per acre:

Rotation schedule (list weeks or months):

All parcels in rotation (list tax map key numbers):

Rotation schedule (list weeks or months):	All parcels in rotation (list tax map key numbers):

## CROPS/ORCHARDS

Type of crop:

Production volume per acre:

Type of crop:	Production volume per acre:

Harvesting and marketing schedule (list weeks, months or seasons):


## INSTRUCTIONS

- Attach Plot Plan to scale on an 8 ½” x 11” sheet of paper, identifying:
  - Parcel
  - Agricultural use areas and type of use
  - Non-agricultural use areas
  - Unusable/unsuitable areas
- Attach most recent Internal Revenue Service Schedule F (Profit or Loss from Farming).
- Attach three (3) dated photos taken no more than 30 days prior to submitting application:
  - 1) Overall view of parcel
  - 2) Medium view of rows of irrigation, maintained plants or fences and water troughs
  - 3) Close up view of maintained plants or animals
- If there is a Lessee, attach a copy of the agricultural lease.
- Use type information on the second page is required.

- **Agriculture Use as defined by Rules and Regulations MCC 3.48.325:**

*“Agriculture Use” shall mean lands actually put to agricultural use adhering to acceptable standards to produce crop, specific livestock including ranching use. Actually put to agricultural use shall be deemed to be when crops are actually in cultivation, and farm management efforts such as weed or pruning control, plowing, including housing, fencing and water facilities for livestock and pasturing of animals are clearly evident. It does not include nor apply to areas used primarily as yard space, setbacks, or open landscape associated with residential use planted with fruit and ornamental trees, flowers, and vegetables primarily for home use.*

- **Unusable or unsuitable land as defined by Rules and Regulations MCC 3.48.325:**

*“Unusable or unsuitable” land shall mean that portion of the land parcel, in the agricultural district classified and used for agriculture, that is wholly unsuitable or unusable for any agricultural use of whatever nature such as gulches, mountains or palis, eroded bedrocks, rocky, hilly or barren lands that are incapable of being put to an agricultural use.*

The Real Property Assessment Division may perform a property inspection. If approved, the agricultural use assessment shall be effective January 1st of the following assessment year. The owner or lessee may appeal the assessment as provided by the ordinance.

Submit application and documentation to:

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