

- If approved, the assessment shall be effective January 1st of the following assessment year. The owner or lessee may appeal the assessment as provided by the ordinance.
- 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 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.
- [Click here for a copy of MCC 3.48.320 & 325](#) and [Rules & Regulations for MCC 3.48.325](#).
- Attach Plot Plan to scale on a 8 1/2” x 11” sheet drawing and identifying:
 - Parcel
 - Agriculture Use areas and type of use
 - Non - agriculture use areas and use
 - Unusable areas
- 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 or water troughs
 - 3) Close up view of maintained plants or animals
- Keep a copy of application and documentation for your records
- Submit request and documentation to:

County of Maui
Real Property Assessment Division
Maui Mall, Suite A16
70 E. Kaahumanu Ave.
Kahului, HI 96732