

APPENDIX A

APPLICATION AND QUALIFICATION QUESTIONNAIRE
(Agricultural or Pasture)

Write answers in the spaces provided. Attach additional sheets as necessary, clearly indicating the applicable section number.

IMPORTANT NOTE: The Applicant shall be the entity that will execute the Memorandum of Lease (if applicable) and the new lease (if Applicant is the successful bidder at the public disposition).

If Applicant is the successful awardee at disposition, but the entity that intends to execute the Memorandum of Lease and/or the new lease is different from the Applicant described in this Application (including changes to the ownership of Applicant), HDOA shall, at its sole discretion, have the right to (1) deem these changes to Applicant as an assignment of the rights of Applicant to the new entity requiring the consent of the Board of Agriculture; or (2) nullify the results of the disposition and cancel any rights of Applicant to obtain the lease as the successful awardee.

Alternatively, if Applicant intends to form a new entity to enter the Memorandum of Lease and/or new lease, Applicant may submit this Application and Qualification Questionnaire under the proposed entity by indicating "Yes" in Question 1 below and providing the name of the proposed entity AND submitting information regarding the proposed owners, partners, shareholders, directors, officers, LLC members, etc. HDOA will evaluate Applicant for eligibility to participate in the disposition by applying the evaluation criteria to the proposed entity.

Applicant must be a citizen of the United States and have resided in the State of Hawaii for at least three (3) years; or, if you are not a citizen of the United States, you must be a permanent status alien who has resided in the State of Hawaii for at least five (5) years.

Citizen of the U.S.: Yes/No If not a citizen, what is your status?: _____

Resident in the State of Hawaii since: _____
(month/year)

If you are a U.S citizen or permanent status alien and have resided in the State of Hawaii for less than three (3) years or five (5) years, respectively, you do not meet the eligibility requirement to hold a State of Hawaii agricultural lease. Stop here, do not complete this application!

If you plan to hold title as husband and wife, your spouse must also complete an Application and Qualification Questionnaire and be qualified as a bona fide farmer.

If Applicant is an association, partnership, agricultural cooperative or a corporation, all of its associates, partners, stockholders, officers and directors, and LLC members, as applicable, must complete an Application and Qualification Questionnaire; and seventy-five percent (75%) of the associates, partners, stockholders, officers and directors, and LLC members, as applicable, must meet the individual qualification requirements.

Part 1: General Information

New entity formation?

Yes/No

1. Applicant's legal name: _____
Applicant's full mailing address: _____

2. Name of contact person: _____
Phone Number: _____ Cellular: _____
E-Mail: _____ Fax: _____

3. Applicant intends to submit an Application & Qualify for the following parcels:
Item No. _____ Location: _____
Intended Use: _____
Item No: _____ Location: _____
Intended Use: _____
Item No.: _____ Location: _____
Intended Use: _____

4. Applicant intends to hold title to the lease as:
Type of Ownership (check one): Tenancy (check one, if applicable)
 Individual/Sole Proprietorship Tenant in Severalty
 Husband and Wife Joint Tenants
 Partnership Tenants in Common
 Joint Venture Tenants by Entirety
 Association
 Corporation
 Limited Liability Company Other

5. Applicant's Fiscal Year-End: _____

6. If Applicant is a **partnership** or **joint venture**, answer the following:

A. Name, address, & percentage share owned by each partner or joint venture member:

<u>Name</u>	<u>Address</u>	<u>Share</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

B. Date of Organization: _____

C. General or Limited Partnership (if applicable): _____

D. Recorded: Date-_____ County-_____ State-_____

E. Currently registered in Hawaii: Yes/No If Yes, as of: _____

7. If Applicant is a **corporation**, answer the following:

A. When incorporated: _____

B. In what State or country: _____

C. Authorized to do business in Hawaii: Yes/No If Yes, as of: _____

D. Provide the name, address, and shares of stock for each **officer** or **director** of the corporation:

President: Name: _____

Address: _____

Number of stock shares: _____ Percentage of shares: _____

Vice President: Name: _____

Address: _____

Number of stock shares: _____ Percentage of shares: _____

Secretary: Name: _____

Address: _____

Number of stock shares: _____ Percentage of shares: _____

Treasurer: Name: _____

Address: _____

Number of stock shares: _____ Percentage of shares: _____

Other: Name: _____

Address: _____

Number of stock shares: _____ Percentage of shares: _____

E. Provide the name, address and shares of stock for each **member** of the Corporation's **Board of Directors**:

Name: _____

Address: _____

Number of stock shares: _____ Percentage of shares: _____

Name: _____

Address: _____

Number of stock shares: _____ Percentage of shares: _____

Name: _____
Address: _____
Number of stock shares: _____ Percentage of shares: _____

F. Provide the name, address and shares of stock for **principal stockholder** who is not named in 6.D. and 6.E. above. ("Principal stockholder" means one holding 10% or more of the outstanding stock of the corporation.)

Name: _____
Address: _____
Number of stock shares: _____ Percentage of shares: _____

Name: _____
Address: _____
Number of stock shares: _____ Percentage of shares: _____

Name: _____
Address: _____
Number of stock shares: _____ Percentage of shares: _____

Name: _____
Address: _____
Number of stock shares: _____ Percentage of shares: _____

8. If Applicant is a **Limited Liability Company (LLC)**, answer the following:

A. State or country of formation: _____

B. Date of formation: _____

C. Registered to do business in Hawaii: Yes/No If Yes, as of: _____

D. Member-managed or manager-managed? _____

(a) Name and Address: _____

(b) Percentage of ownership interest: _____

(c) If the member is an entity, describe the type of entity, where/when it was formed, and the entity's ownership & management (i.e. principal owners and their respective ownership interests, directors, officers, etc.)

E. If the LLC is a manager-managed LLC, provide the following information for the manager:

(a) Name and Address: _____

(b) Percentage of ownership: _____

(c) If the manager is an entity, describe the type of entity, where/when it was formed, and the entity's ownership & management (i.e. principal owners and their respective ownership interests, directors, officers, etc.)

9. Applicant **must** submit evidence acceptable to the Administrator-Chief Engineer, Agricultural Resource Management Division (e.g. certified corporate resolutions) that Applicant is duly authorized to apply for and participate in the disposition of public land for lease, and if the successful awardee, to enter into the lease. Applicant shall also identify the person(s) that will be authorized to submit an offer/bid on behalf of the Applicant at public disposition.

10. List all State of Hawaii leases, permits, licenses, easements, sales, etc. to which Applicant has been a party to, including as a director, officer or shareholder:

<u>Doc. No.</u>	<u>Type of Agreement</u>	<u>Term of Agreement</u>
_____	_____	_____
_____	_____	_____

11. A. Attach tax clearances from both the State of Hawaii and the county in which the proposed land is situated in. **(See Appendix E)**

B. Attach copies of state income tax returns for the last five years.

12. Is the Applicant registered with the U.S. Securities and Exchange Commission (SEC) Yes/No and been a publicly traded corporation for at least the last three years.

If Applicant answered "Yes" to Question 12, Applicant may proceed directly to Questions 18 to 32 and Part VI of this Application and Qualification Questionnaire Form. If Applicant answered "No" to Question 12, Applicant is required to complete all remaining Questions.

Part II: Qualification and Experience

13. Indicate experience to qualify as a bona fide farmer pursuant to Section 4-158-1, HAR (Definitions) and 4-158-27, HAR, Application Requirements. For partnerships, joint ventures and corporations, "Applicant" in the following questions refers to the entity itself, and, therefore, only 13.A, 13.B, 13.G and 13.J below will apply.

A. Has the Applicant spent not less than two years, full-time, in farming operation? If Yes, explain in Questions 15. Yes/No

B. Is the Applicant an owner-operator of an established farm conducting a substantial farming operation? If Yes, explain in Question 15. Yes/No

C. Has the Applicant, for a substantial period of the individual's adult life, resided on a farm and depended on farm income for a livelihood? If Yes, explain (number years, location, income, etc.) Yes/No

D. Is the Applicant an individual who has been a farm tenant or farm laborer or other individual, who has for the two years last preceding the disposition, obtained the major portion of his/her income from farming operations? If Yes, explain in Question 15. Yes/No

E. Does the Applicant have a college degree in agriculture, horticulture, floriculture, mariculture, or aquaculture? If Yes, explain in Question 14. Yes/No

F. Is the Applicant an individual who, by reason of ability, experience, and training as a vocational trainee, is likely to successfully operate a farm? If Yes, explain in Question 14. Yes/No

G. Has the Applicant received a commitment for a loan under the Bankhead-Jones Farm Tenant Act for the acquisition of a farm? If Yes, attach a copy of executed loan document or notification letter. Yes/No

H. Is the Applicant an individual who is displaced from employment in an agricultural production enterprise? If Yes, explain in Question 15. Yes/No

I. Is the Applicant a member of the Hawaii Young Farmer Association or a Future Farmer of America graduate with two years of training with farming projects? If Yes, attach letter confirming membership and training and explain in Question 14. Yes/No

J. Does the Applicant possess the qualifications under the new farmer definition pursuant to Section 4-158-1, HAR? If Yes, explain: Yes/No

K. Does the Applicant possess such other qualifications? Yes/No
 If Yes, briefly describe any other information which you may consider pertinent to assessing your qualifications and experience and which is not contained in your responses to Questions 14 & 15:

14. Education and Training

A. List all vocational training, business, trade, college or university, graduate or professional schools (for partnerships, joint ventures, or corporations, indicate name of principal or manager for which the education applies):

Name & Location of School (and Name of Person, if applicable)	Field of Study	Degree Type	Date Recv'd

B. Attach evidence of your graduation from college (copy of transcripts or diploma).

C. Describe any vocational or other training you have received which relates to your qualifications and experience to successfully operate your farm/ranch:

15. In chronological order, starting with the Applicant's most current experience, briefly describe Applicant's farming/ranching experience and business experience (management, financial and marketing) as it relates to the land intended to be awarded. For partnerships, joint ventures and corporations, include both experience of business entity itself as well as experience of principals or managers. **Copy and attach additional sheets as needed.**

Business Name _____	From: _____
	Month Year
Address _____	To: _____
	Month Year
Name & Title of Supervisor _____	Full-Time ()
Your Position _____	Part-Time ()
Commodity Produced _____	Average hours worked
Size of Operations (no. of employees, acres) _____	per week: _____
Duties & Responsibilities _____	

Business Name _____	From: _____
	Month Year
Address _____	To: _____
	Month Year
Name & Title of Supervisor _____	Full-Time ()
Your Position _____	Part-Time ()
Commodity Produced _____	Average hours worked
Size of Operations (no. of employees, acres) _____	per week: _____
Duties & Responsibilities _____	

Business Name _____	From: _____
	Month Year
Address _____	To: _____
	Month Year
Name & Title of Supervisor _____	Full-Time ()
Your Position _____	Part-Time ()
Commodity Produced _____	Average hours worked
Size of Operations (no. of employees, acres) _____	per week: _____
Duties & Responsibilities _____	

- 16. For any experience listed above which the Applicant would like to be considered in order to qualify as a bona fide farmer pursuant to Section 4-158-1, HAR, under Question 12, attach verification, including but not limited to: 1) pay stubs or W-2 forms where Applicant was employed as an individual or 2) Schedule F of federal income tax returns or General Excise tax returns where Applicant was a self-employed individual or a corporation.
- 17. Attach at least two (2) reference letters from people, who are not related to you, verifying agricultural background (applies to farm laborer or previous farm experience).

Part III: Business Plan

Complete one Business Plan for each item/parcel you intend to apply for (copy and attach additional plans as needed)

- 18. Item No.: _____ Location: _____
- 19. What will the land be used for? List the goals and objectives to utilize and develop the land:

20. What products will be sold?

21. What is the projected yearly level of production?

22. What is the demand for your products in the near- and long-term?

23. Who are your customers and how will the products be distributed?

24. What is your pricing strategy?

25. How will you market your products?

26. Who are your major competitors and what is your competitive strategy?

27. What improvements to the land do you intend to make and at what cost?

28. How will you develop the land from the beginning of the lease until it is in full operation? Give estimated times required by each major activity and projected percentages of development. (Your projection must show at least **50%** development in the first year and **100%** within the first three years.

29. How will you finance the operations?

30. What problems are anticipated in carrying out this plan and how will you resolve them?

31. Attach a completed Cash Flow Projection. You must show **all** income and expenses applicable to your business for a five-year period or one crop rotation, **whichever is greater**. **Appendix D** provides a **sample** form. You may use your own format.

32. Attach a Preliminary Map Plan (can be drawn free hand). Please note:

- A. Pasture leases should show fencing, stock watering troughs, water distribution system, if needed, and topography with physical features to be protected, such as streams, erodible lands, steep areas, etc.
- B. Intensive agriculture leases should show crop rows, roadways, structures, windbreaks, if necessary, and water distribution system plus topography with physical features such as streams, gullies, steep areas, etc. If you are proposing crops that are not prevalent in the area, letters from agricultural experts testifying to the viability of the crop within the area should be included.

Part IV: Financial Capacity

33. Attach Applicant's financial statements (balance sheet, income/expense statement, and reconciliation of net worth) for the past three (3) fiscal years, and the most current interim financial statement/ If Applicant has not been in existence for three (3) years, also attach financial statements of the principals, i.e. those holding at least 10% ownership interest.

34. Does Applicant have funding and financing commitments for Applicant's proposed improvements and business operations? If so, provide verification, confirmation(s) from all sources, as follows:
- a. If Applicant intends to obtain a loan, attach preliminary loan commitment letter from a recognized lending institution. To be considered, the letter **must** specify approved loan amount and what loan proceeds will be used for.
 - b. If Applicant is unable to or does not intend to secure a loan and Applicant is an individual, husband and wife, sole proprietorship or partnership, attach Personal Financial Statements **(Appendix C)** for each individual and federal income tax returns for the most recent three (3) years.
 - c. If Applicant is unable to or does not intend to secure a loan and Applicant is a corporation or joint venture, attach corporate financial statements (current balance sheet and income/expense statements) and federal income tax returns for the most recent three (3) years.
 - d. Has the Applicant received a business loan within the last two (2) years from an institution that is a member of the Federal Deposit Insurance Corporation (FDIC) or from any federal mortgage lending agency qualified to do business in Hawaii? Yes/No

If Yes, attach a copy of the loan agreement and any other documentation evidencing the loan and purpose of the loan proceeds.

35. Credit History: The Applicant shall have a satisfactory credit rating or credit history. Submit a Dun and Bradstreet "Comprehensive Report" for the Applicant.

If Dun and Bradstreet "Comprehensive Report" is not available for the Applicant, this Credit History requirement shall be satisfied by submitting a credit report for each individual or entity with a 10% or more ownership interest in the applicant as follows:

- Individuals: Credit reports for individual owners shall be from a national credit reporting agency such as Equifax, Experian or TransUnion.
- Entities: Credit reports for entities with a 10% or more ownership interest in the applicant shall comply with the above-stated requirement regarding a Dun and Bradstreet "Comprehensive Report", provided, however, that if such a report is not available for any such entity, then credit reports for each individual with a 10% or more ownership interest in such entity shall be submitted in accordance with the above-stated requirements for individual credit reports.

All credit reports submitted to satisfy this Credit History Requirement shall be dated no earlier than thirty (30) days prior to the date of the Applicant's Application and Qualification Questionnaire. Failure to submit the required credit report(s) may result in disqualification to participate in the lease disposition.

For questions 36-42: 1) If applying as an individual, husband and wife, sole proprietorship or partnership, “you” refers to all individuals involved, including all partners, and 2) if applying as a corporation or joint venture, “you” refers to the entity itself and any director, officer or major stockholder or limited liability company member or manager.

36. Are there any outstanding judgments against you? If Yes, explain: Yes/No

37. Have you filed bankruptcy within the past seven years? Yes/No

38. Have you had property foreclosed upon or given title or deed in lieu thereof in the last seven years? Yes/No

39. Are you currently a party in any legal action? If Yes, explain: Yes/No

40. Have you directly or indirectly been obligated on any loan which resulted in foreclosure, transfer of title in lieu of foreclosure, or judgment. If Yes, provide details, including date, name and address of lender and reasons for the action. Yes/No

41. Are you presently delinquent or in default on any Federal, State or county rent, debt or any other loan, mortgage, financial obligation, bond, or loan guarantee? If Yes, explain: Yes/No

Part V. Criminal Convictions

42. Have you ever been convicted of the crime of cruelty to animals and/or have you been convicted of a violation of law? If Yes, explain: Yes/No

Part VI. Notarized Certification

Statement of Non-Obligation or Default

I/We, _____, in my/our application to the Department of Agriculture, State of Hawaii, for an agricultural farm lot, do hereby state that I/we are not delinquent in any obligation to the State of Hawaii or any of its political subdivisions, and that I/we have not had a sale, lease, license, permit or easement covering public lands canceled or terminated within the last five years for failure to satisfy any terms and conditions thereof.

The undersigned Applicant hereby certifies that the statements and information contained in this Application and Questionnaire, including all attachments, are true and accurate to the best of Applicant's knowledge and understand that if any statements are shown to be false or misrepresented, Applicant may be disqualified from participating in the lease award, or in the case of an executed lease, the lease may be canceled. The undersigned Applicant also authorizes the State of Hawaii, Department of Agriculture and any of its employees or representatives to conduct investigations and verifications regarding any of the information provided in this Application and contact any of the references named herein.

Applicant Name

By: _____

Its: _____

Date: _____

Applicant Name

By: _____

Its: _____

Subscribed and sworn to before me this
_____ day of _____, 20 ____.

Notary Public

County of: _____

State of: _____

My Commission expires: _____

APPENDIX C

PERSONAL FINANCIAL STATEMENT FORM

Name of Applicant:		Social Security Number:	
ASSETS	OMIT CENTS		OMIT CENTS
Cash in Bank (Checking)		Notes Payable	
Cash in Bank (SavinQs)		Secured	
		Unsecured	
Accounts & Notes Receivable		Notes Payable Other (Itemize on Reverse)	
U.S. Government Bonds		Accounts Payable	
Investments in Own Business		Charge Account	
Other Stocks & Bonds (Itemize on Reverse)		Other	
CSVLI (Itemize on Reverse)		Unpaid Taxes	
Residence (Itemize on Reverse)		Real Estate Mtgs. Payable	
Other Real Estate (Itemize on Reverse)		Other	
Automobiles Make & Year			
Make & Year		IL Accts - Auto (Itemize on Reverse)	
Title in Name of:		IL Accts - Other (Itemize on Reverse)	
		Loans on Life Insurance	
Personal Property & Furniture		Other Liabilities	
Machinery & Equipment (Itemize on Reverse)		Note Payable - Equipment & Machinery	
Inventory & Case Invested in Growing Crops		TOTAL LIABILITIES	
Other Assets		NET WORTH (Assets Less Liabilities)	
TOTAL ASSETS		TOTAL LIABILITIES & NET WORTH	
CONTINGENT LIABILITY: As Endorser/Guarantor \$		On Letters of Credit\$	
Legal Claims and Judgments (Explain)\$			
MONTHLY INCOME	OMIT CENTS	MONTHLY PAYMENTS	OMIT CENTS
(Alimony, Child Support, Etc. is Optional)			
APPLICANT'S GROSS SALARY		Rent or Mortgage	
Overtime (Constant & Regularly Recurring)		Note Payments	
Bonus of Commissions		Charge Accounts	
Dividends & Investments		IL Loan - Auto	
Interest		IL Loan - Other	
Rents		Loans on Life Insurance	
Other (Explain)		Federal & State Income Tax	
SUBTOTAL -APPLICANT		Insurance Premiums	
co APPLICANT'S GROSS SALARY		Alimony, Child Support, Etc.	
Other (Explain)		Other Fixed Monthly Payments	
SUBTOTAL - CO-APPLICANT			
TOTAL		TOTAL PAYMENTS	

APPENDIX C

PERSONAL FINANCIAL STATEMENT FORM

STOCKS AND BONDS {Listed and Unlisted}						
All Securities Listed are Mine Soley and are in My Possession, Except as Shown Hereon						
Name of Issuing Corporation & Type of Security	# of Shares (If Stock) Face Value (If Bond)	Market Value or Book Value	Registered in Name of (Be Sure to Show all Other Names that Stock is Registered in)			
REAL ESTATE						
Title to All Real Estate Listed is in My Name Soley and Unencumbered, Except as Shown Hereon						
Location & Description	Title Held in Name of (Show all names that title is held in & type of tenancy)	Date Acquired	Original Purchase Price	Actual Market Value	Balance of Mortgage	To Whom Payable
LIFE INSURANCE						
Company	Face Amount of Policy	Cash Surrender Value	Loans Against Policy	Beneficiary	To Whom Policy is Assigned	
NOTES PAYABLE TO BANKS AND OTHERS						
Name & Address of Holder	Amount of Loan		Terms of Repayment	Maturity of Loan	Describe Assets Pledged	
	Original Balance	Present Balance				
MACHINERY AND EQUIPMENT						
Item & Description (Include Make & Model)	Aqe	Original Cost	Current Value	Mortgage or Lien	Balance of Mortgage	To Whom Payable

APPENDIX D

CASH FLOW PROJECTION FORM

Agricultural/Pasture Leases

Name of Applicant:	Item No.:				
	Year1	Year 2	Year3	Year4	Year 5
Income:					
Initial capitalization					
Sales					
Loans					
Other					
Other					
Other					
Total Income					
Expenses:					
Labor					
Salaries					
Employee benefit programs					
Pension & profit-sharing plans					
Custom hire (labor, machinery)					
Materials					
Livestock					
Farm supplies (fertilizer, pesticides, etc.)					
Improvements					
Machinerv & Equipment					
Car and truck expenses					
Gasoline; fuel expenses					
Rent pavments					
Repairs and maintenance					
Overhead					
Lease rent (land}					
Utilities					
Insurance					
Advertising and promotion					
Storage and warehousing					
Taxes (property, income, GTE}					
Interest expense					
Other					
Other					
Total Exoenses					
Net Cash Flow					

APPENDIX D

CASH FLOW PROJECTION FORM

Agricultural/Pasture Leases

Name of Applicant:	Item No.:				
	Year 6	Year7	Year8	Year9	Year10
Income:					
Initial capitalization					
Sales					
Loans					
Other					
Other					
Other					
Total Income					
Expenses:					
Labor					
Salaries					
Employee benefit programs					
Pension & profit-sharing plans					
Custom hire (labor, machinery)					
Materials					
Livestock					
Farm supplies (fertilizer, pesticides, etc.)					
Improvements					
Machinerv & Equipment					
Car and truck expenses					
Gasoline; fuel expenses					
Rent payments					
Repairs and maintenance					
Overhead					
Lease rent (land)					
Utilities					
Insurance					
Advertising and promotion					
Storagee and warehousing					
Taxes (property, income, GTE}					
Interest expense					
Other					
Other					
Total Expenses					
Net Cash Flow					

APPENDIX E

TAX CLEARANCE INFORMATION

Applicants must submit State and County tax clearance certificates within the timeframe specified in the Public Auction Bid Packet.

Original or certified copies of tax clearance certificates issued by (i) the Hawaii State Department of Taxation; and (ii) the County in which the subject property is located (pertaining to property taxes, special assessments or other County obligations) must be submitted with this application for the Applicant and all affiliated entities. "Affiliated entities" is defined as any entity having more than fifty percent (50%) interest in the bidding entity; any company more than fifty percent (50%) owned by a company having more than fifty percent (50%) interest in the bidding entity; or any entity in which the bidding entity has more than fifty percent (50%) interest. The bidder shall be responsible for obtaining the verifications for all affiliated companies.

The tax clearances must be valid on any date between the advertisement date and any date thereafter up to the date the lease is executed.

For information on obtaining State tax clearances, contact the State Department of Taxation:

State District Tax Offices

- Oahu District Tax Office
830 Punchbowl Street, Post Office Box 259, Honolulu, Hawaii 96809-0259
Telephone: (808)-587-4242; Toll-Free 1 (800) 222-3229
- Hawaii District Tax Office
75 Aupuni Street, Post Office Box 833, Hilo, Hawaii 96721-0833
Telephone: (88) 974-6321
- Maui District Tax Office
54 South High Street, Post Office Box 1169, Wailuku, Hawaii 96793-1169
Telephone: (808) 984-8511
- Kauai District Tax Office
3060 Eiwa Street, #105, Lihue, Hawaii 96766-1889
Telephone: (808) 274-3403

Website: <http://www.state.hi.us/tax/current/a6.pdf>

For information on obtaining County tax clearances, contact the applicable County Real Property Tax Office:

- City & County of Honolulu
City Hall, Treasury Office, Room 115
530 South King Street, Honolulu, Hawaii 96813
Telephone: (808) 523-4856 (forms can be mailed or emailed to you)
- County of Hawaii
Real Property Tax Office/Collections Division
Aupuni Center, 101 Pauahi Street, Suite 4, Hilo, Hawaii 96720
Telephone: (808) 961-8282; Facsimile (808) 961-8415

- County of Maui
Real Property Tax Division
70 E Kaahumanu Avenue, Suite A-16, Kahului, Hawaii 96732
Telephone (808) 270-7697
- County of Kauai
Real Property Tax Collection
4444 Rice Street, Suite 463, Lihue, Hawaii 96766
Telephone: (808) 241-6555