

**DEPARTMENT OF FINANCE
COUNTY OF KAUA'I
REAL PROPERTY TAX DIVISION**

ASSESSMENT OF PROPERTY RULES

**Administrative Rules of the Director of Finance Relating to Assessment of
Properties under Section 5A-7.1 of the Kaua'i County Code 1987, as amended**

Section RP-11.1 **Purpose.** These rules implement the provisions of Sec. 5A-7.1 of the Kaua'i County Code 1987, as amended relating to assessment of properties. These rules are further intended to ensure that the referenced provisions are applied in a uniform and equitable manner.

Section RP-11.2 **Definitions.** As used in these rules:

1. "Owner" shall be defined as in K.C.C. Sec. 5A-7.1
2. "Real property" shall be defined as in K.C.C. Sec. 5A-1.1.
3. "Entirety" shall mean unencumbered, fee simple.

Section RP-11.3 **Procedure.** Real property shall be assessed in its entirety to the owner thereof using the methods as proscribed in Article 8 of the Kaua'i County Code.

Section RP-11.4 **Appeals.** Appeals shall be governed by applicable sections of Chapter 5A, K.C.C., and may be taken to the board of review or be taken directly to the tax appeal court, without having to appeal to the board of review.

Section RP-11.5 **Severability.** If any provision of these rules, or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of these rules which can be given effect without the invalid provision or application, and to this end the provisions of these rules are severable.

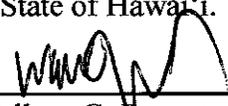
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CERTIFICATION

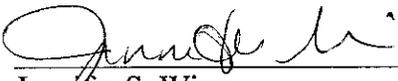
I, Wallace G. Rezendes, Jr., Director of the Department of Finance, County of Kaua'i, do hereby certify as follows:

1. That the foregoing is a true and correct copy of the Rules of the Department of Finance on matters relating to Home and Related Exemption Rules and Assessment of Property Rules under Sections 5A-11.4 and 5A-7.1, respectively, of the Kaua'i County Code 1987, as amended; and
2. That a public hearing on the foregoing Rules was held on May 27, 2010, and that notice of the public hearing, which notice included a statement of the substance of the proposed changes, was published in the Garden Island Newspaper on April 27, 2010; and
3. That these Rules were adopted by the Department of Finance on May 27, 2010 and shall become effective ten (10) days after filing with the Office of the County Clerk, County of Kaua'i, State of Hawai'i.



Wallace G. Rezendes, Jr.
Director of Finance

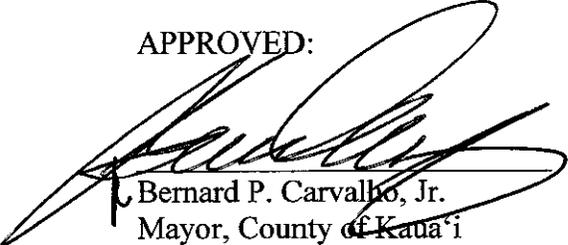
APPROVED AS TO FORM:



Jennifer S. Winn
Deputy County Attorney

Date: 5/27/10

APPROVED:



Bernard P. Carvalho, Jr.
Mayor, County of Kaua'i

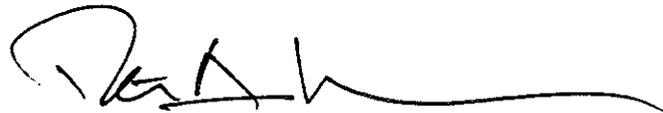
Date: 6-8-10

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OFFICE OF THE COUNTY CLERK
COUNTY OF KAUAI

CERTIFICATION OF THE COUNTY CLERK

I certify that on June 9, 2010, I have accepted for filing from the Department of Finance the Rules of the Department of Finance on matters relating to Home and Related Exemption Rules and Assessment of Property Rules under Sections 5A-11.4 and 5A-7.1, respectively, of the Kaua'i County Code 1987, as amended, adopted on May 27, 2010.



Peter Nakamura
County Clerk, County of Kaua'i

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