

# REAL PROPERTY ASSESSMENT

## DEPARTMENT OF FINANCE

REIKO MATSUYAMA, DIRECTOR

MICHELLE L. LIZAMA, DEPUTY DIRECTOR



DEREK S.K. KAWAKAMI, MAYOR

MICHAEL A. DAHLIG, MANAGING DIRECTOR

<b>FOR OFFICIAL USE ONLY</b>	
App: ID# _____	Multi-Pitt? Y/N _____
Orig Class _____	New Class _____
Class overrides, check one:	
LND _____	DWG _____
OBY _____	AGLand _____
Notes Y/N _____	Website Y/N _____
Re-route clerical _____	Tax Class _____

### THIS IS A USE SURVEY QUESTIONNAIRE ONLY

#### THIS FORM IS NOT A CLAIM FOR HOME EXEMPTION

**\*\*Survey(s) indicating "USES" in Homestead or "Commercialized Home Use" Tax Class must complete a separate HOME EXEMPTION FORM (P-3) to be approved to receive Homestead or Commercialized Home Use Tax Classification. All Applications must be submitted on or before September 30th**

<b>FOR OFFICIAL USE ONLY</b>	
Routed to/App ID: _____	
ASSMT PITT: _____	Multi PITT: Y/N _____
PARCEL Class: _____	TVR/NCR: Y/N _____
Override PITT: _____	HM EX: Y/N _____
# Building: _____	LTL: Y/N _____
1 Fam 2 Fam 3 Fam Multi-Fam	
Reviewed by: _____	Date: _____

Pursuant to **Ordinance 920**, the Real Property Assessment Division sets the Tax Classification for improved properties based on their actual use rather than their underlying zoning. Please complete the survey below indicating the current use (or uses) of the improvements on your property, located at \* \_\_\_\_\_ and/or identified as

Tax Map Key number **(4)** \* \_\_\_\_\_

<b>HOMESTEAD – Owner-Occupied or Long-Term Affordable Rental</b>	<b>VACATION RENTAL – Dwellings or Units rented Short-Term</b>
Primary Residence with approved Home Exemption (exclusive use)	Short-Term rentals that are subject to Transient Accommodations Tax
Primary Residence with all dwellings having separate Home Exemptions	<b>RESIDENTIAL INVESTOR -- High-Valued Residential Properties</b>
Approved Long-Term Affordable rental for all dwellings and no other uses	Residential property valued at \$1.3 million or more (see Clarification of Uses)
Combination of Primary Residence and Long-Term Affordable rental (above)	<b>COMMERCIAL</b>
<b>COMMERCIALIZED HOME USE – Owner Occupied with Income Potential</b>	Property is used for Commercial purposes
Primary Residence with approved Home Exemption with Income Potential (includes long-term and short term rentals, commercial and industrial uses, and vacant dwellings or units. Excludes income from agriculture, approved long-term affordable rentals, and registered child care)	<b>INDUSTRIAL</b>
	Property is used for industrial purposes
	<b>AGRICULTURE</b>
	Vacant land zoned Agriculture or properties with agricultural structures
<b>RESIDENTIAL - Long Term Rentals-Vacant Dwellings/Units- or Residences</b>	<b>CONSERVATION</b>
Single-Family Dwellings and units that are being rented for 6 months or longer	Vacant land that is zoned Conservation
Apartment or Multi-Family Complexes with Long-Term Tenants	<b>HOTEL OR RESORT</b>
Primary Residence with No Home Exemption under current owner	Rooms in Hotel or Resort projects rented short-term or timeshare units
2nd homes used by Owners <\$1.3 million, Vacant Residential Improved Properties	

**NOTE: This survey is solely to assist Real Property Assessment in setting the correct tax categories. This survey may also not be the only source used to establish the tax classification as independent research and third-party reporting may indicate other use(s).**

**\*\*FAILURE TO RETURN THIS SURVEY PRIOR TO SEPTEMBER 30<sup>th</sup> WILL RESULT IN CLASSIFICATION AT HIGHEST AND BEST USE OR THE PROPERTY'S LAST KNOWN USE.\*\***

Please acknowledge with your signature(s) below:

Owner's Name: \_\_\_\_\_ Owner's Signature: \_\_\_\_\_  
(Print Name)

Date: \_\_\_\_\_ Home Phone: \_\_\_\_\_ Cell: \_\_\_\_\_ Email address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\*Approved Long-Term Affordable Rental is a tax relief program that must have been previously applied for at pre-approved rental amounts, which the Kaua'i Housing Agency have determined to be qualified as affordable.

For purposes of this survey, buildings and structures that are lived in or slept in are considered dwellings and may fall under "Residential", "Vacation Rental", or "Residential Investor". Temporary Farm Worker housing units are classified as "Agricultural" use.

**(See reverse side for instructions and clarification of uses)**

## INSTRUCTIONS FOR COMPLETING SURVEY:

- 1.) Check all applicable “use” boxes according to the actual use (or uses) occurring on the property.
- 2.) Sign and date the “Property Owner” signature blocks.
- 3.) Return the completed survey, on or before September 30<sup>th</sup>, to the following address:

County of Kaua‘i  
Real Property Assessment Division  
4444 Rice Street, Suite A-454  
Lihu‘e, HI 96766-1326

## CLARIFICATION OF USES:

Below is a summary of typical uses for each tax classification. If you do not see a use that best defines the use(s) on your property, please don’t hesitate to contact our office for further guidance. Our office phone number is (808) 241-4224.

### HOMESTEAD

Eligible properties may also include: (a) 15-year leases, if recorded at the Bureau of Conveyances; (b) registered child care facility on owner-occupied property; (c) life estates, if recorded at the Bureau of Conveyances; and (d) any combination of owner-occupant, long-term affordable rental, and registered child care facility where there’s at least one (1) Home Exemption and all additional dwellings or structures have qualified under one of these criteria. Homestead is not available to properties with multiple dwellings or living units if any are left vacant or area occupied by family members without separate Home Exemptions or qualified Long-Term Affordable rental leases. Qualified Long-Term Affordable rentals must be applied for by September 30<sup>th</sup> and approved by Real Property Assessment to be eligible for Homestead consideration.

### COMMERCIALIZED HOME USE

Owner-occupied properties that are either producing income or have existing structures or dwellings that could produce income, including vacant dwellings or other living units or additional units used by family members without separate Home Exemptions or qualified Long-Term Affordable rental leases. Income from approved long-term affordable rentals and registered child care facilities is excluded as provided under the Homestead exemption above.

### HOTEL & RESORT

Properties located in projects that rent out “rooms” on a short-term basis, such as hotels, motel and resorts. Also includes timeshare units.

### VACATION RENTAL

Properties that rent out of an apartment, condominium, living unit, a house or portion of a house on a temporary basis to a person(s) as an alternative to a hotel for any period of less than one hundred-eighty (180) consecutive days.

### COMMERCIAL

Retail space, office space, shopping centers, strip malls, medical facilities, restaurants, care homes, theaters, golf courses and fitness centers, as well as properties with commercial use permits.

### INDUSTRIAL

Manufacturing facilities, warehouse space, automotive repair shops, chemical production or storage facilities, communication towers, processing and packaging plants, energy production facilities and min-storage.

### AGRICULTURE

Farming or plant cultivation, ranching livestock or poultry, beekeeping, dairy farms, aquaculture, horticulture, plant nurseries, forestry, qualified equestrian uses and equine breeding or boarding operations; excludes retail agricultural activities that require commercial use permits.

### RESIDENTIAL INVESTOR

Properties that are used by their owners for residential uses but which are not the owners primary residence and have a market value of \$1.3 million or more. This excludes properties that are leased for 6 months or more which may qualify to be classified as “Residential” when the owner furnishes an application along with a copy of the long-term rental agreement. Properties that have qualified and been approved as Affordable Long-Term Rentals would be classified as “Homestead”. Properties that are used as second homes by their owners but also intermittently as a short-term rental when the owners are not occupying the property should check the box as “Vacation Rental” use. NOTE: it is the assessed value not the owner’s opinion of value that triggers inclusion of the property in this tax class.