

Bernard P. Carvalho, Jr.  
Mayor

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**Department of Finance - Real Property Assessment Division**

**FOR OFFICIAL USE ONLY**  
Routed to/Appraiser 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: \_\_\_\_\_

**FOR OFFICE USE ONLY**  
App: ID# \_\_\_\_\_ Multi-Pitt? Y/N  
Orig Class \_\_\_\_\_ New Class \_\_\_\_\_  
Class overrides check on:  
Land \_\_\_\_\_ DWG \_\_\_\_\_ OBY \_\_\_\_\_  
AGLand \_\_\_\_\_ Notes entered Y/N  
Is there a Website Y/N  
Re-route to clerical \_\_\_\_\_ Tax class \_\_\_\_\_

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 \$2 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 facilities.)	<b>INDUSTRIAL</b>
	Property is used for industrial purposes.
<b>RESIDENTIAL – Long-Term Rentals or Vacant Dwellings or Units</b>	<b>AGRICULTURE</b>
	Vacant land zoned Agriculture or properties with agricultural structures
Single-Family Dwellings and units that are being rented for 6 months or longer	<b>CONSERVATION</b>
Apartment or Multi-Family Complexes with Long-Term Tenants	Vacant land that is zoned Conservation
Second homes used by Owners <\$2 million, Vacant Residential Dwellings/Units	<b>HOTEL OR RESORT</b>
	Rooms in Hotel or Resort projects rented short-term or timeshare units

**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. SURVEYS INDICATING ONE OF THE TWO OWNER-OCCUPIED TAX CLASSES (ABOVE) MUST HAVE COMPLETED THE HOME USE EXEMPTION APPLICATION ON OR BEFORE SEPTEMBER 30<sup>TH</sup> AND MUST HAVE BEEN APPROVED FOR THE HOME USE EXEMPTION.**

Please acknowledge with your signature(s) below:

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

Date: \_\_\_\_\_ Owner's Phone: Hm: \_\_\_\_\_ Cell: \_\_\_\_\_

Owner's Mailing Address: \_\_\_\_\_

Owner's Email: \_\_\_\_\_

(See reverse side for instructions and clarification of uses)

\* 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.

## **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 \$2 million or more. This excludes properties that are leased for one year or more which would be classified as “Residential” when the owner furnishes a copy of the long-term rental agreement and properties that have qualified and been approved as Affordable Long-Term Rentals which 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.