



DEPARTMENT OF FINANCE
THE COUNTY OF KAUA'I

DEREK S. K. KAWAKAMI, MAYOR
MICHAEL A. DAHLIG, MANAGING DIRECTOR

REIKO MATSUYAMA
DIRECTOR

MICHELLE L. LIZAMA
DEPUTY DIRECTOR

CRITERIA FOR CHANGE TO TAX CLASSIFICATION

Provided by OWNER by September 30th of any year*****

If you desire to change the Tax Classification to something other than _____, please submit the following proof of change to the Real Property Division by September 30th of year prior to desired change:

- Removal of all _____ use on the property;
- Removal of all signage, indicating said use on the property;
- Removal of all types of media advertisement, referencing the use on the property;
- An affidavit indicating last pre-paid or reserved booking of the _____ use on the property;
- If previously registered as TVNC or NCU, a letter from the County Planning Department, confirming that you have canceled the respective TVNCU certificate and the property is no longer entitled to operate a TVR;
- If any Use Permit, Special Permit or Variance Permit has been granted to the subject property, then a letter from the County Planning Department, cancelling any "special use" permit that entitles said use, indicating that you no longer intend to use as such
- Proof of cancellation of Transient Accommodations Tax License, if applicable
Information from State taxation, indicating the "cancellation" of TAT license (done online and listed as "pending closed" until return rec'd)
**if TAT held for more than one property, owner must ask for an 'audit' or 'update' letter, showing all properties held under the TAT license
- A copy of most recent GE tax license filing, if applicable
- A newly completed **Use Survey** (located on our website www.kauaipropertytax.com/formsandinstructions) for the Subject Property

*******Should you miss the September 30th deadline for providing the above listed criteria, you may Appeal the Tax Classification between December 1 and December 31.** You may attach evidence that said use NO LONGER exists, as of assessment date OCTOBER 1 and provide all applicable documentation for change listed above as complete at the time of appeal and we will review, PRIOR to scheduling a Board of Review Hearing.

Should you have any additional questions, regarding a desired 'change in actual use,' please contact the Real Property Assessment Office at 808-241-4224.

www.rpassessment.gov

REAL PROPERTY ASSESSMENT

4444 Rice Street Suite 454 • Līhu'e, Hawai'i 96766-1326

(808) 241-4224 (b) • (808) 241-6252 (f)

An Equal Opportunity Employer

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