



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 30<sup>th</sup> of any year\*\*\*\*\*

If you desire to change the Tax Classification to something other than (example "Vacation Rental/TVR"), please submit the following proof of change to the Real Property Division by September 30<sup>th</sup> of year prior to desired change:

- Removal of all (example "Vacation Rental/TVR") 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 (example "Vacation Rental/TVR") use on the property;
- If previously registered as TVNC or NCU, a Letter of Abandonment from the County Planning Department, indicating that you no longer intend to use the property as such;
- If any special use 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/forms](http://www.kauaipropertytax.com/forms) and instructions) for the Subject Property

**\*\*\*\*\*Should you miss the September 30<sup>th</sup> 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.

