

**NOTICE OF PUBLICATION**

RECEIVED

**FIXING THE REAL PROPERTY TAX RATES FOR THE COUNTY OF KAUAI  
FOR THE FISCAL YEAR JULY 1, 2026 TO JUNE 30, 2027**

26 MAY 20 P 4:28

Pursuant to Section 5A-6.3, Kaua'i County Code 1987, as amended, the Council is considering fixing the following real property tax rates for the different classes as follows via Resolution No. 2026-11:

THE COUNTY CLERK  
COUNTY OF KAUAI

TAX RATE*	CLASSIFICATION
\$2.59	<b>Owner-Occupied</b>
	<b>Non-Owner Occupied Residential</b>
\$5.45	Tier 1 – portion of taxable value less than or equal to \$1,300,000
\$6.05	Tier 2 – portion of taxable value more than \$1,300,000 and up to and including \$2,000,000
\$9.40	Tier 3 – portion of taxable value exceeding \$2,000,000
	<b>Vacation Rental</b>
\$11.30	Tier 1 – portion of taxable value less than or equal to \$1,000,000
\$11.75	Tier 2 – portion of taxable value more than \$1,000,000 and up to and including \$2,500,000
\$12.20	Tier 3 – portion of taxable value exceeding \$2,500,000
\$11.75	<b>Hotel and Resort</b>
\$8.10	<b>Commercial</b>
\$8.10	<b>Industrial</b>
\$6.75	<b>Agricultural</b>
\$6.75	<b>Conservation</b>
\$5.05	<b>Owner-Occupied Mixed-Use</b>
\$2.59	<b>Long-Term Affordable Rental</b>
<i>*Per \$1,000.00 Net Assessed Valuation</i>	

Notice is hereby given that the Kaua'i County Council will hold a Council Meeting on Wednesday, June 3, 2026, at 8:30 a.m., or soon thereafter, at the Council Chambers, 4396 Rice Street, Suite 201, Historic County Building, Lihu'e, at which time the final rates, subject to further adjustments, will be fixed. Any person may testify at any Council and Committee Meeting (at which time any Bill or Resolution may be amended). Meeting notices and full-text Bills and Resolutions are available at least six (6) days in advance at the Office of the County Clerk, Council Services Division and [kauai.gov/Government/Council/Webcast-Meetings](http://kauai.gov/Government/Council/Webcast-Meetings). Written testimony may be submitted via [counciltestimony@kauai.gov](mailto:counciltestimony@kauai.gov), mail, or fax. For further information, please call (808) 241-4188.

Lihu'e, Kaua'i  
May 14, 2026

/s/ Jade K. Fountain-Tanigawa  
County Clerk, County of Kaua'i

**NOTE: IF YOU NEED AN AUXILIARY AID/SERVICE, OTHER ACCOMMODATION DUE TO A DISABILITY, OR AN INTERPRETER FOR NON-ENGLISH SPEAKING PERSONS, PLEASE CONTACT THE OFFICE OF THE COUNTY CLERK, COUNCIL SERVICES DIVISION AT (808) 241-4188 OR [COKCOUNCIL@KAUAI.GOV](mailto:COKCOUNCIL@KAUAI.GOV) AS SOON AS POSSIBLE. REQUESTS MADE AS EARLY AS POSSIBLE WILL ALLOW ADEQUATE TIME TO FULFILL YOUR REQUEST.**

UPON REQUEST, THIS NOTICE IS AVAILABLE IN ALTERNATE FORMATS SUCH AS LARGE PRINT, BRAILLE, OR ELECTRONIC COPY.

(One publication – The Garden Island – May 23, 2026)