

OFFICE OF  
THE COUNTY CLERK  
COUNTY OF KAUAI

NOTICE OF PUBLICATION AND NOTICE OF PUBLIC HEARING

Notice is hereby given that the Kaua'i County Council will hold a public hearing on March 11, 2026, at 8:30 a.m., or soon thereafter, at the Council Chambers, 4396 Rice Street, Room 201, Historic County Building, Lihu'e, on the following:

Bill No. 2981

A BILL FOR AN ORDINANCE AMENDING CHAPTER 5A, KAUAI COUNTY CODE 1987, AS AMENDED, RELATING TO REAL PROPERTY TAX (*Provides the Director of Finance with inspection and examination of real property powers*)

This Bill proposes to amend Chapter 5A, Kaua'i County Code 1987, As Amended, by providing the Director of Finance with inspection and examination of real property powers and expressly providing the Director with the authority to promulgate rules with retroactive effect.

Any person may testify at the public hearing, and at any Council and Committee Meeting (at which time any Bill may be amended). Meeting notices and full-text Bills are available at least six (6) days in advance at the Office of the County Clerk, Council Services Division and [kauai.gov/webcast](http://kauai.gov/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.

CERTIFICATE OF THE COUNTY CLERK

I hereby certify that the Kaua'i County Council passed on first reading and ordered to print Bill No. 2981 during the February 4, 2026 Council Meeting, by the following vote:

AYES:	Bulosan, Carvalho, Holland, Kaneshiro, Kuali'i, Rapozo	TOTAL - 6,
NOES:	None	TOTAL - 0,
EXCUSED & NOT VOTING:	Cowden	TOTAL - 1,
RECUSED & NOT VOTING:	None	TOTAL - 0.

Lihu'e, Hawai'i  
February 4, 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 – February 10, 2026)

**A BILL FOR AN ORDINANCE AMENDING CHAPTER 5A,  
KAUAI COUNTY CODE 1987, AS AMENDED,  
RELATING TO REAL PROPERTY TAX**

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BE IT ORDAINED BY THE COUNCIL OF THE COUNTY OF KAUAI, STATE OF HAWAII:

**SECTION 1.** Purpose. The Purposes of this Ordinance are to provide the County of Kaua'i Director of Finance ("Director") with inspection and examination of real property powers under Chapter 5A and to expressly provide the Director with the authority to promulgate rules with retroactive effect.

**SECTION 2.** Chapter 5A, Section 5A-1.2, Kaua'i County Code 1987, as amended, is hereby amended as follows:

"The Director shall have the following duties and powers, in addition to any others prescribed or granted by this Chapter.

(a) Assessment. To assess, pursuant to law, all real property situated within the geographic boundary of this County for taxation and to make any other assessment by law required to be made by the Director.

(b) Collections. To be responsible for the collection of all taxes imposed by this Chapter and for such other duties as are provided by law.

(c) Construction of Revenue Laws. To construe the provisions of this Chapter, the administration of which is within the scope of the Director's duties, whenever requested by any officer or employee of the County or by any taxpayer.

(d) Enforcement of Penalties. To see that penalties are enforced when prescribed by this Chapter (the administration of which is within the scope of the Director's duties) for disobedience or evading of its provisions, and to see that complaint is made against persons violating any provisions of this Chapter; in the execution of these powers and duties, the Director may call upon the County Attorneys or Prosecutor, whose duties it shall be to assist in the institution and conduct of all proceedings or prosecutions for penalties and forfeitures, liabilities and punishments for violation of the provisions of this Chapter in respect to the assessment and taxation of property.

(e) Forms. To prescribe forms to be used in or in connection with the provisions of this Chapter including forms to be used in the making of returns by taxpayers or in any other proceedings connected with the provisions of this Chapter and to change the same from time to time as deemed necessary.

(f) Maps. The Director shall provide maps drawn to appropriate scale, showing all parcels, blocks, lots, or other divisions of land based upon ownership which shall be current as practicable under the circumstances surrounding the particular parcel, and their areas or dimensions, numbered or otherwise

designated in a systematic manner for convenience of identification, valuation, and assessment. The maps, as far as possible, shall show the names of owners of each division of land, and shall be revised from time to time as further divisions of parcels occur. The Director shall also maintain, as and when such information is available, maps showing present use, zoning, and physical use capabilities of land for the guidance of assessors and the information of various tax review tribunals and the general public.

The Director shall charge fees for the use and other disposition of tracings of these maps, including copies or prints made therefrom, by private persons or firms as provided for by ordinance.

(g) Inspection, Examination of Records. To inspect and examine the records kept in any public office without charge, and to examine the books and papers of account of any person for the purpose of enabling the Director to obtain all information that could, in any manner, aid in discharging the duties granted under this Chapter.

(h) Inspection and Examination of Real Property. Upon presentation of proper credentials, to inspect and examine any real property in the County at reasonable times for the purpose of enabling the Director to attain all information that could in any manner aid the Director in discharging the Director's duties under this chapter. If such entry is refused, the Director or his/her assistants shall have recourse to every remedy provided by law to secure entry.

[h] (i) Recommendations for Legislation. To recommend to the Mayor such amendments, changes or modifications of the provisions of this Chapter or any applicable State statutes as may seem proper or necessary to remedy injustice or irregularity or to facilitate the assessment of property under this Chapter.

[i)] (j) Report to Mayor. To report to the Mayor annually, and at such other times and in such manner as the Mayor may require, concerning the acts and doings and the administration of the Finance Department, and such other matters of information concerning real property taxation as may be deemed of general interest; and the Mayor shall transmit copies of such reports to the Council.

[j)] (k) Rules and Regulations. To promulgate such rules and regulations deemed proper to effectuate the purposes of this Chapter and to regulate matters of procedure pursuant to the provisions of Chapter 91, H.R.S.

[k)] (l) Settlements and Compromises. The Director may settle any real property tax appeal, regardless of the disputed amount, whether filed with the Board of Review or any court of law, including the Tax Appeal Court. If a property owner disputes the amount of taxes owed, but has not filed an appeal, the Director may compromise the dispute, provided that the Director shall obtain Council approval for any compromise resulting in a tax refund exceeding five thousand dollars (\$5,000) for a single tax year on an individual

parcel. For purposes of this subsection, "Compromise" pertains to disputes where no formal appeal has been filed, and taxes are partially or fully waived. The Director may waive any amount of interest and penalties pursuant to Section 5A-1.2[(m)] (o) without Council approval.

[(l)](m) [Retroactivity of Rulings.] Prescribing Extent to Which Retroactivity Will Not Apply. To prescribe the extent, if any, to which any ruling, regulation, or construction of the provisions of this Chapter shall be applied without retroactive effect.

[(m)] (n) Retroactivity of Rules if Expressed or Obviously Intended. To promulgate rules with retroactive effect if retroactivity is expressed in the rule or obviously intended by the rule.

[(n)] (o) Remission of Delinquency Penalties and Interest. Except in cases of fraud or willful violation of the provisions of this Chapter the Director may remit any amount of penalties or interest added, under this Chapter, to any tax that is delinquent for not more than 90 days, in a case of excusable failure to pay a tax within the time required by this Chapter, or in a case of uncollectibility of the whole amount due; and in any such case there shall be placed on file in the office of the Director a statement showing the name of the person receiving such remission, the principal amount of the tax, and the year or period involved.

[(o)] (p) Closing Agreements. To enter into an agreement in writing with any taxpayer or other person relating to the liability of such taxpayer or other person, under this Chapter, in respect to any taxable period, or in respect to one or more separate items affecting the liability for any taxable period; such agreement, signed by or on behalf of the taxpayer or other person concerned, and by or on behalf of the County, shall be final and conclusive, and except upon a showing of fraud or malfeasance, or misrepresentation of a material fact:

(1) The matters agreed upon shall not be reopened, and the agreement shall not be modified by any officer or employee of the County; and

(2) In any suit, action or proceeding, such agreement, or any determination, assessment, collection, payment, refund or credit made in accordance therewith, shall not be annulled, modified, set aside or disregarded.

[(p)] (q) Other Powers and Duties. In addition to the powers and duties contained in this Section, the powers and duties contained in this Chapter for levying, assessing, collecting, receiving, and enforcing payments of the tax imposed hereunder, and otherwise relating thereto, shall be severally and respectively conferred, granted, practiced, and exercised for levying, assessing, collecting, and receiving and enforcing payment of the taxes imposed under the authority of this Chapter and Sections 243-5 and 243-6, H.R.S., relating to fuel tax."

**SECTION 3.** If any provision of this Ordinance or application thereof to any person or circumstance is held invalid, the invalidity does not affect the other provisions or applications of this Ordinance that can be given effect without the invalid provision or application, and to this end, the provisions of this Ordinance are severable.

**SECTION 4.** Ordinance material to be repealed is bracketed. New Ordinance material is underscored. When revising, compiling, or printing this Ordinance for inclusion in the Kaua'i County Code 1987, as amended, the brackets, bracketed material, and underscoring shall not be included.

**SECTION 5.** Notwithstanding any law, rule, or provision to the contrary, exemptions and tax limitations approved prior to the effective date of this Ordinance shall remain valid until the end of their originally-approved periods unless terminated or canceled as allowed by law.

**SECTION 6.** This Ordinance shall take effect upon its approval.

Introduced by:



MEL RAPOZO  
(By Request)

DATE OF INTRODUCTION:

**February 4, 2026**

Līhu'e, Kaua'i, Hawai'i

V:\BILLS\2024-2026 TERM\PDB - Dir of Fin power to inspect and examine rpt (5A-1.2)  
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CERTIFICATE OF THE COUNTY CLERK

I hereby certify that heretofore attached is a true and correct copy of Bill No. 2981, which was passed on first reading and ordered to print by the Council of the County of Kaua'i at its meeting held on February 4, 2026, by the following vote:

FOR PASSAGE:	Bulosan, Carvalho, Holland, Kaneshiro, Kuali'i, Rapozo	TOTAL – 6,
AGAINST PASSAGE:	None	TOTAL – 0,
EXCUSED & NOT VOTING:	Cowden	TOTAL – 1,
RECUSED & NOT VOTING:	None	TOTAL – 0.

Līhu'e, Hawai'i  
February 4, 2026



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