



COUNTY OF KAUA'I
DEPARTMENT OF FINANCE
REAL PROPERTY DIVISION

FISCAL YEAR JULY 01, 2025 TO JUNE 30, 2026

REAL PROPERTY TAX CLASS	TAX RATES
Non-Owner-Occupied Residential (Previously <i>Residential</i>) - Tier 1 (\leq \$1.3M)	\$5.45
Non-Owner-Occupied Residential (Previously <i>Residential</i>) - Tier 2 ($>$ \$1.3M-\$2M)	\$6.05
Non-Owner-Occupied Residential (Previously <i>Residential</i>) - Tier 3 ($>$ \$2M)	\$9.40
Vacation Rental - Tier 1 (\leq \$1M)	\$11.30
Vacation Rental - Tier 2 ($>$ \$1M-\$2.5M)	\$11.75
Vacation Rental - Tier 3 ($>$ \$2.5M)	\$12.20
Commercial	\$8.10
Industrial	\$8.10
Agriculture	\$6.75
Conservation	\$6.75
Hotel & Resort	\$11.75
Owner-Occupied (Previously <i>Homestead</i>)	\$2.59
Owner-Occupied Mixed-Use (Previously <i>Commercialized Home Use</i>)	\$5.05

If you have a question or comment regarding property assessment, you can contact the Real Property Division at:

Real Property Assessment Office
4444 Rice Street, Suite 454
Līhu'e, Hawai'i 96766
Phone: (808) 241-4224
rpassessment@kauai.gov

REAL PROPERTY ASSESSMENT

- (808) 241-4224 (main) • (808) 241-6252 (fax)
- rpassessment@kauai.gov (email)
- 4444 Rice Street, Suite 454 • Līhu'e, Hawai'i 96766

REAL PROPERTY COLLECTION

- (808) 241-4272 (main)
- rpc@kauai.gov (email)
- 4444 Rice Street, Suite 463 • Līhu'e, Hawai'i 96766

www.kauai.gov or www.kauaipropertytax.com (website)

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