



Parcel ID (Tax Map Key)				
Zone	Section	Plat	Parcel	CPR

**COMMERCIAL ALTERNATIVE ENERGY EXEMPTION** (K.C.C. Sec. 5A-11.30)

**FILING DEADLINE SEPTEMBER 30<sup>th</sup>**

***Per § 4-2.2. of the Kaua'i County Code, a fee will be assessed for requested document copies.***

Print Name of Applicant		Title of Applicant		Telephone	
Property Address			Name of Business/Organization		
Mailing Address			Email Address		
Total land area of parcel: _____ Sq. Ft. <input type="checkbox"/> Acre <input type="checkbox"/> Fee Simple <input type="checkbox"/> Leasehold <input type="checkbox"/>					
For leased or rented property, attach a copy of recorded lease or recorded rental agreement.					
Recorded lease or rental agreement enclosed: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable					
Current use(s) of property: _____ for example: Industrial, Commercial, Residential, Agriculture					
Briefly describe the construction or addition, alteration, modification, improvement or repair work undertaken upon or made to any building, property or land which results in:					
(1) The production of energy from a source or uses, a process which does not use fossil fuels or nuclear fuels source. Such energy sources may include, but not be limited to, solid waste, hydroelectric, solar, fuel cells, biomass, tides or currents; or					
(2) An increased level of efficiency in the utilization of energy produced by fossil fuels or in the utilization of secondary forms of energy dependent upon fossil fuels for its generation (see K. C. C. 5A-11.30):					
_____					
_____					
Indicate approximate watts produced per year (or watts conserved per year) _____					
Provide the cost of improvements to be used to produce alternate energy: \$ _____					
County of Kaua'i Department of Planning and/or Department of Public Works Building Division Permitting information:					
Use Permit number: _____ Value of improvements or estimate by Building Division: \$ _____					
Attach a plot plan illustrating the location and size of alternate energy improvements. Plot plan enclosed: <input type="checkbox"/> Yes <input type="checkbox"/> No					
<b>CERTIFICATION</b>					
I declare, under penalty of law, that all statements in this exemption claim are true and correct to the best of my knowledge. I acknowledge this claim for exemption, once approved, shall continue for a period of paralleling the purchase power agreement with the public utility. I understand that any misrepresentation of facts will be grounds for disqualification and penalty.					
_____		_____		_____	
Applicant's Signature		Print Name		Date	
Select the exemption for which you are applying (Option #1 or Option #2) and deliver or mail (post office, cancellation mark) with supporting documentation, on or before <b>September 30</b> , preceding the tax year for which you are claiming the exemption to:					
<b>Option #1 – Applicant requests exemption for 100% of improvement value</b>			<b>Real Property Division</b>		
<b>And 50% of land value (assessed as industrial)</b>			<b>4444 Rice Street, Suite 454</b>		
<b>Option #2 – Applicant requests 100% exemption for both land and improvements</b>			<b>Līhu'e, HI 96766-1326</b>		
<b>And alternatively opts to pay 1% of gross revenue as an in lieu of fee</b>			<b>Telephone: (808) 241-4224</b>		
This claim cannot be filed by facsimile transmission. For a receipted copy, submit with a self-addressed, stamped envelope.					
For Tax Year: _____		FOR OFFICIAL USE ONLY		<input type="checkbox"/> Approved	<input type="checkbox"/> Disapproved
Received By: _____		Date Received (post office cancellation mark): _____			
Building # _____	Building Exemption: _____	Building % _____			
Building # _____	Building Exemption: _____	Building % _____	Plot Plan attached: <input type="checkbox"/> Yes <input type="checkbox"/> No	Lease Attached: <input type="checkbox"/> Yes <input type="checkbox"/> No	

## REAL PROPERTY ASSESSMENT

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

**REAL PROPERTY COLLECTION**

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

[www.kauai.gov](http://www.kauai.gov) or [www.kauaipropertytax.com](http://www.kauaipropertytax.com) (website)

## An Equal Opportunity Employer



COUNTY OF KAUA'I  
DEPARTMENT OF FINANCE  
REAL PROPERTY DIVISION

## §Sec. 5A-11.30 Commercial Alternative Energy Facilities Exemption.

**SECTION 5.** Chapter 5A, Article 11, Kaua'i County Code 1987, as amended, is amended by adding a new section to be appropriately designated and to read as follows:

§Sec. 5A-11.30 Commercial Alternative Energy Facilities Exemption.

(a) Definitions. When used herein:

"Director" means the Director of Finance or the Director's duly authorized representative;

"Commercial Alternative Energy Facility" means an energy production facility that generates, stores, or distributes energy from alternative renewable energy sources with the selling of more than twenty-five (25%) percent of the energy produced to the electric utility.

"Energy Generation Improvements" refers to machinery, equipment, structures, transmission lines, generators, associated prime movers, measuring and regulating equipment, and any other physical improvements that are normally operated together to produce electric power, but does not include the owner's residence or other property improvements that are non-essential to the production, storage, or distribution of alternative renewable energy.

"Alternative Renewable Energy Source" means a form of energy or matter that is capable of being converted into useful and marketable forms of energy, including electricity, from sources that are not deemed exhaustible. The term includes but is not limited to:

- (i) Solar energy;
- (ii) Geothermal energy;
- (iii) Conversion of Biomass;
- (iv) Fuel Cells that do not require hydrocarbon fuel;
- (v) Hydroelectric generators;
- (vi) Methane from solid waste.

(b) Eligibility; Application. Energy generation improvements shall be 100% exempt from real property taxes and the lands underlying areas that are designated and approved for commercial alternative energy facilities shall be 50% exempt from real property taxes provided the form of energy being produced originates from an alternative renewable energy source; the commercial alternative energy facility sells at least twenty-five (25%) percent of the energy being produced at the facility to the electric utility; the energy generation improvements are located on and affixed to the property under consideration for the exemption; and the property owner, lessee, or qualified representative applies for the Commercial Alternative Energy Facilities Exemption on or before September 30 of the year preceding the tax year in which the exemption is being sought.

The Director shall prescribe the form of the application for the exemption which shall be filed with the Director by **September 30** of any year and shall contain such information as the Director prescribes by rules. The application shall include, but not be limited to the following:

- 1) Name and contact information of applicant;
- 2) Physical address and tax map key number of said property or properties;
- 3) A site plan, including defined land area(s), indicating where the commercial alternative energy facility and associated energy generation improvements are located;
- 4) A copy of the approved use permit for constructing (or adding additional energy generation improvements to) the commercial alternative energy facility;
- 5) Photographs of the energy generation improvements; and
- 6) Copies of energy purchase agreement contracts with the electric utility, if any.

**The application form must be signed by the property owner or duly appointed legal representative.**

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