



CRITERIA TO CHANGE TAX CLASSIFICATION

If you desire to change the Tax Classification, please submit the following proof of change to the Real Property Division by September 30th of year prior to desired change:

- Cessation of all previous use(s) on the property;
- Removal of all signage, indicating said use(s) on the property;
- Removal of all types of advertisements, referencing the previous use(s).
*for vacation rentals, this will include but not limited to cancellation of online subscription advertisements and managing agent cancellation letters.
- Removal of all special permits, tax licenses, use licenses or entitlements granted to the property.
*for vacation rentals, this will include but is not limited to the cancellation of the TAT license.
- If applicable, acknowledgment by the County of Kaua'i Planning Department that the transient vacation Non-conforming use permit is forfeited. (Applicable for all TVNUC permit holders)
- A newly completed Tax on Use Survey indicating current actual use(s).
- Written statement or letter from the owner describing the current use(s) of the property and the last known date of prior use, or last booking date.

The Department of Finance reserves the right to audit records to ensure compliance.

Should you have any additional questions, regarding a "change in actual use," please contact the Real Property Assessment Office at 808-241-4224