

COUNTY COUNCIL  
COUNTY OF KAUAI

**Resolution** No. 2025-21

**RESOLUTION ESTABLISHING THE REAL PROPERTY TAX RATES  
FOR THE FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026  
FOR THE COUNTY OF KAUAI**

WHEREAS, pursuant to Section 5A-6.3, Kauai County Code 1987, as amended, the Council of the County of Kauai desires to fix and establish the real property tax rates for the tax year July 1, 2025 to June 30, 2026, by June 20, 2025; and

WHEREAS, the Department of Finance has certified that the net value of taxable real property in the County for the tax year 2025-2026 is \$32,994,105,200; and

WHEREAS, via the Supplemental Property Tax Revenue Information from the Director of Finance dated March 14, 2025, the Council was informed of an estimated loss in tax revenues of: \$384,506 due to the Very Low-Income Tax Credit, and \$50,082 due to the Home Preservation Tax Limitation; now, therefore,

BE IT RESOLVED BY THE COUNCIL OF THE COUNTY OF KAUAI, STATE OF HAWAII, that the Council does hereby fix and establish the real property tax rates for the several classes of real property for the Fiscal Year July 1, 2025 to June 30, 2026, as computed in Exhibit 1 attached hereto:

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>
*Per \$1,000.00 Net Assessed Valuation	

Introduced by:

*Arryl Kaneshiro*

ARRYL KANESHIRO  
(By Request)

	Aye	May	Excused	Refused
Bulosan	X			
Carbalho	X			
Cowden			X	
Holland	X			
Kaneshiro	X			
Kuali'i	X			
Rapozo	X			
Total	6	0	1	0

### Certificate Of Adoption

We hereby certify that Resolution No. 2025-21  
was adopted by the Council of the County of Kaua'i, State of  
Hawaii'i, Lihu'e, Kaua'i, Hawaii'i, on May 28, 2025.

  
\_\_\_\_\_  
County Clerk

Dated May 28, 2025

  
\_\_\_\_\_  
Chairman & Presiding Officer

## EXHIBIT 1

	NET TAXABLE VALUE - 100% FMV - Less Exemptions - Less 50% Appeals	REVENUE BY CLASSES	TAX REVENUE	TAX RATE
OWNER-OCCUPIED	6,991,746,550	7.51%	18,108,624	2.59
NON-OWNER-OCCUPIED RESIDENTIAL				
TIER 1 VALUE <= \$1,300,000	6,678,966,750	15.10%	36,400,369	5.45
TIER 2 VALUE > \$1,300,000 TO \$2,000,000	929,488,500	2.33%	5,623,405	6.05
TIER 3 VALUE > \$2,000,000	2,279,573,150	8.89%	21,427,988	9.40
VACATION RENTAL				
TIER 1 VALUE <= \$1,000,000	3,492,824,050	16.37%	39,468,912	11.30
TIER 2 VALUE > \$1,000,000 TO \$2,500,000	1,624,278,000	7.92%	19,085,267	11.75
TIER 3 VALUE > \$2,500,000	974,655,200	4.93%	11,890,793	12.20
HOTEL AND RESORT	4,072,083,550	19.85%	47,846,982	11.75
COMMERCIAL	1,886,080,900	6.34%	15,277,255	8.10
INDUSTRIAL	762,036,050	2.56%	6,172,492	8.10
AGRICULTURAL	1,689,131,550	4.73%	11,401,638	6.75
CONSERVATION	122,217,750	0.34%	824,970	6.75
OWNER-OCCUPIED MIXED-USE	1,491,023,200	3.12%	7,529,667	5.05
Subtotal -	32,994,105,200	100.00%	241,058,361	
Less:				
Home Preservation Limit Differential			(50,082)	
Very Low-Income Tax Credit			(384,506)	
		Total	<u>240,623,773</u>	