

INSTRUCTIONS FOR COMPLETING SURVEY:

- 1.) Check all applicable "use" boxes according to the actual use (or uses) occurring on the property.
- 2.) Sign and date the "Owner's" signature block.
- 3.) Return the completed survey, on or before September 30th, to the following address:

**County of Kaua'i
Real Property Assessment Division
4444 Rice Street Suite A-454
Lihue, HI 96766**

CLARIFICATION OF GENERAL CLASSES

Below is a summary of typical uses for each tax classification. If you do not see a use that best defines the use(s) on your property, please visit: [kauai.gov/Real Property Assessment Rules & Regulations/Clarification of general classes](http://kauai.gov/Real_Property_Assessment_Rules_&_Regulations/Clarification_of_general_classes) (click attached link)

Please don't hesitate to contact our office for further guidance. Our office phone number is (808) 241-4224.

OWNER-OCCUPIED

"Owner-occupied" is defined as a property which is used exclusively as the owner's principal residence, provided that the owner applied for and has been granted a home exemption according to K.C.C. S 5A-11.4. Qualified Long-Term Affordable rentals must be applied for by September 30th and approved by Real Property Assessment to be eligible for owner-occupied consideration.

OWNER-OCCUPIED MIXED-USE

"Owner-occupied mixed use" is applicable to parcels utilized for multiple purposes, one of which is use as the taxpayer's principal residence as of the date of assessment, provided that the taxpayer has been granted a home use exemption on the property pursuant to K.C.C S 5A-11.4.

NON-OWNER OCCUPIED RESIDENTIAL

Definite established uses: long-term rental, second home exclusively used by the owner(s), vacant residential structures, or a part time residence not occupied as a principle residence.

VACATION RENTAL

"Vacation Rental" includes the renting out or exchange of an apartment, condominium, living unit or house on a temporary basis to a person(s) as an alternative to a hotel for a period of less than one hundred-eighty (180) consecutive days. A property subject to the Hawai'i Transient Accommodation Tax, other than those classified as Hotel & Resort, will be considered a vacation rental. Engaging or advertising on Home Exchange websites. Advertising of any sort which offers a property or portion of a property as a vacation rental or short term rental shall constitute prima facie evidence of the operation of a vacation rental.

HOTEL & RESORT

"Hotel and Resort" includes an establishment providing rooms and amenities for transient tenants as a place where people go for rest, recreation, or sport.

COMMERCIAL

Commercial includes the use of the property to generate income, monetary gain or economic benefit. Definite established uses: golf course, retail space, commercial office space, shopping centers, strip malls, hospital facilities, medical offices, dental offices, restaurants, theaters, fitness center, churches, schools, recreational enterprises, amusement enterprises, ceremonial enterprises, places where commodities or services are offered for sale, and spa facilities.

INDUSTRIAL

"Industrial" includes pertaining to manufacturing or processing, including the performance of mechanical or chemical operations.

AGRICULTURE

"Agricultural" includes the science or practice of farming, including cultivation of the soil for the growing of crops and the rearing of animals to provide food, wool, and other products.