

REAL PROPERTY ASSESSMENT

DEPARTMENT OF FINANCE

MICHELLE L. LIZAMA, DIRECTOR OF FINANCE

CHELSIE A. SAKAI, DEPUTY DIRECTOR OF FINANCE



DEREK S.K. KAWAKAMI, MAYOR
REIKO MATSUYAMA, MANAGING DIRECTOR

REAL PROPERTY USE SURVEY

The Real Property Assessment Division sets the Tax Classification based on actual use

Please refer to back page for Tax Class Definitions

Please complete the survey below indicating the current use (or uses) on your property

located at **PROPERTY ADDRESS:** _____

and/or identified as Tax Map Key/Parcel number (4) _____

Routed to/App ID: _____
ASSMT PITT: _____ Multi PITT: Y/N
PARCEL Class: _____ TVR/NCR: Y/N
Override PITT: _____ HM EX: Y/N
Building: _____ LTL: Y/N
1 Fam 2 Fam 3 Fam Multi-Fam
Reviewed by: _____ Date: _____

App: ID# _____ Multi-Pitt? Y/N
Orig Class _____ New Class _____
Class overrides, check one:
LND _____ DWG _____ OBY _____ AGLand _____
Notes Y/N Website Y/N
Re-route clerical _____ Tax Class _____

USES WITH APPROVED HOME EXEMPTION	
<input type="checkbox"/>	Principal Residence
<input type="checkbox"/>	Principal Residence and Long-Term Affordable rental
<input type="checkbox"/>	Principal Residence with all dwellings receiving separate Home Exemptions
<input type="checkbox"/>	Principal Residence AND additional uses - Includes long-term or short term rentals, Home Exchanges, commercial use, industrial uses, vacant dwellings and/or additional living units

<input type="checkbox"/>	Property used for <u>COMMERCIAL</u> Purposes
<input type="checkbox"/>	Property used for <u>INDUSTRIAL</u> Purposes
<input type="checkbox"/>	Vacant Land - ZONED CONSERVATION

<input type="checkbox"/>	APPROVED Long-Term Affordable Rental and no other uses
<input type="checkbox"/>	Principal Residence with NO Home Exemption
<input type="checkbox"/>	Second Homes or vacant dwelling(s)/unit(s)
<input type="checkbox"/>	Residence, Apartment or Multi-Family Complexes with Long-Term Tenants
<input type="checkbox"/>	Mixture of both Commercial and Residential use

<input type="checkbox"/>	AGRICULTURE Uses (see reverse for definition)
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<input type="checkbox"/>	Property used for HOME EXCHANGE
<input type="checkbox"/>	SHORT-TERM RENTALS that are subject to Transient Accommodations Tax
<input type="checkbox"/>	HOTEL PROPERTIES or Rooms in HOTEL or RESORT PROJECTS rented short-term or TIMESHARE units

THIS IS NOT A HOME EXEMPTION APPLICATION

Please visit www.kauaipropertytax.com search Forms & Information for **CLAIM FOR HOME EXEMPTION APPLICATION (P-3)**.

Approved Long-Term Affordable Rental is a tax relief program that must have been previously applied for at pre-approved rental amounts.

NOTE: This survey is solely to assist Real Property Assessment in assigning the Tax Classification. This Survey may not be the only source used to establish the tax classification. Third-party reporting research may indicate other use(s).

****FAILURE TO RETURN THIS SURVEY PRIOR TO SEPTEMBER 30th MAY RESULT IN CLASSIFICATION AT HIGHEST RATE OR THE LAST KNOWN USE****

Please acknowledge with your signature below:

Owner's Name: _____ Owner's Signature: _____

Date: _____ Home phone: _____ Cell phone: _____

Email address: _____

Owner's Mailing Address: _____

For electronic submittals create a new account by visiting connect.kauai.gov

4444 Rice Street, Suite A-454 • Lihue, Hawaii 96766 • (808) 241-4224 (b) • (808) 241-6252 (f)

rpassessment@kauai.gov (email) www.kauaipropertytax.com (website)

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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.