



REAL PROPERTY ASSESSMENT DIVISION
DEPARTMENT OF FINANCE COUNTY OF KAUA`I
4444 Rice St, Suite 454, Lihue, HI 96766-1326
(808) 241-4224 (b) (808) 241-6252 (f)
www.kauaipropertytax.com (website)
rpassessment@kauai.gov (email)

Instructions for completing “Tax Differential application for Long-Term Rented or Principal Home classified as Residential Investor” form

FILING DEADLINE: APRIL 21, 2023

Page 1 – Complete for both principal home and long-term rental uses

1. Fill in the Tax Map Key/Parcel ID (format: 1-1-001-001-0001)
 2. Check applicable tax year(s) and use of the property
 3. Complete owner’s contact information
 4. List total number of dwellings (refers to separate structures)
 5. List total number of living units (refers to number of separate units within each structure)
 6. Provide a copy of your current Hawai’i Driver’s License or State ID
 7. Provide secondary proof of residency using the subject property’s address: utility bill, car or voter registration (dated prior to October 1st of the applicable tax year(s)), or State of Hawaii full time resident income tax return (2020 N-11 for the 2022 tax year, 2021 N-11 for the 2023 tax year)
- If applicant is claiming subject property to be their **principal home** - sign, date and [submit by April 21, 2023](#)
 - If applicant is claiming subject property is **rented long term** - sign, date and [continue to Page 2](#)

Page 2 – Complete for long-term rental use

1. Check applicable tax year(s)
 2. Fill in the Tax Map Key/Parcel ID (format: 1-1-001-001-0001)
 3. Complete owner’s contact information
 4. Provide property address, bedroom count, and tenant contact information (required for each living unit)
 5. Provide a copy of the lease agreement for each living unit
- If the lease is 6 months or longer running through October 1st of the prior applicable tax year - sign, date, and [submit pages 1 & 2 by April 21, 2023](#)
 - If the initial 6-month lease has **converted to a month-to-month lease** with the same tenant, [continue to Page 3](#)

Page 3 – Complete for leases which converted to month-to-month following the initial 6-month period

1. Fill in name of owner and tenant
2. Provide a copy of the initial six (6) months or longer lease agreement
3. Both owner and tenant are required to sign and date affidavit
4. [Submit pages 1, 2, & 3 by April 21, 2023](#) (postmark date or date stamped at the RPA counter)

Submission to be made in person or by mail to 4444 Rice St Suite A-454, Lihue HI 96766 or email to rpassessment@kauai.gov



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TAX MAP KEY/PARCEL ID				
ZONE	SEC	PLAT	PARCEL	CPR

02.23.23

**TAX DIFFERENTIAL APPLICATION FOR LONG TERM RENTED OR
 PRINCIPAL HOME CLASSIFIED AS RESIDENTIAL INVESTOR**

FILING DEADLINE: APRIL 21, 2023

Check Applicable Year(s) 2022 Tax Year 2023 Tax Year

Check Applicable Use(s) PRINCIPAL HOME LONG-TERM RENTAL

Owner's Name: _____

Mailing Address: _____

Home/Cell Phone: _____ Email: _____

Total number of dwellings located on this parcel? _____ Total number of living units on this parcel? _____

Homeowners must provide evidence of Principal Home use prior to October 1st. The Tax Rate differential will not be based on Homestead. Evidence must be submitted for the year(s) in which they are applying. (must meet all requirements)

- Must have owned this property and established occupancy prior to October 1, 2021 (2022 Tax Year) or October 1, 2022 (2023 Tax Year).
- Must provide Hawaii driver's license or Hawaii State Identification **and** one of the following: utility bill, Hawaii State Income Tax Return (Form N-11) car or voter registration using the subject property's address (dated prior to October 1st of the applicable tax year(s)).
- Owner must reside in the residence for more than 270 days per calendar year.

Or

Evidence for Long Term rented Property. All units on the property are required to be long-term rented to qualify for a tax rate differential.

- Furnish a legible copy of a lease that is a minimum of 6 months in length with a rental period which extends beyond October 1, 2021 (2022 Tax Year) or October 1, 2022 (2023 Tax Year).
- Submit the "Annual Long-Term Lease Application Verification for the Reclassification of Residential Investor Properties."
- If the initial long term rental period of 6 months or longer was followed by an automatic month-to-month extension, property owners must submit the rental agreement and an affidavit where both the property owner and the tenant affirm that the tenant continues to reside at the property.

If seeking an application based on the property used as my Principal Home for the 2022 Tax Year: I certify, attest, and affirm under penalty of perjury that I have occupied this property as my Principal Home for more than 270 calendar days from October 1, 2021, to Sept 30, 2022.

If seeking an application based the property used as my Principal Home for the 2023 Tax Year: I certify, attest, and affirm under penalty of perjury that I will have occupied this property as my Principal Home for more than 270 calendar days from October 1, 2022, to Sept 30, 2023.

I authorize the County of Kaua'i to verify and investigate such information with my full cooperation. I understand that providing false or misleading statements or omissions to the County, on this Form and Attestation, may result in civil actions for fines, penalties, or imprisonment. I have read and understand the above attestation.

Signature: _____ Date: _____

Received By _____ Date _____



02.21.23

ANNUAL LONG-TERM LEASE APPLICATION FOR TAX DIFFERENTIAL
VERIFICATION FOR THE RECLASSIFICATION OF RESIDENTIAL INVESTOR PROPERTIES

Check Applicable Year(s) [] 2022 Tax Year [] 2023 Tax Year

Table with 5 columns: ZONE, SEC, PLAT, PARCEL, CPR. Title: TAX MAP KEY/PARCEL ID

PART I: OWNER INFORMATION

Owner's Name:
Mailing Address:
City/State/Zip:
Contact Phone: Email:

- *Owners renting to themselves; via a related corporation, co-partnership, or company will not qualify.
*Tenants must be the age of 18 years or older; children under the age of minority are not considered legal tenants.
*Renter(s)/lessees(s) must OCCUPY the property under this application, as their principal residence.

Lease agreements which automatically converted to month to month after initial six (6) months or longer term are REQUIRED to complete the affidavit on page 3.

PART II: UNIT DESCRIPTION & TENANT(S) INFORMATION

Property Address: House Number, Street Name and Town Bldg. /Unit #

Number of bedrooms being rented:

[] Studio [] 1 Bedroom [] 2 Bedrooms [] 3 Bedrooms [] 4 Bedrooms [] 5 Bedrooms

1st Tenant(s) Information:

Renter's Name:
Mailing Address:
Contact Phone: Email:

Property Address: House Number, Street Name and Town Bldg. /Unit #

Number of bedrooms being rented:

[] Studio [] 1 Bedroom [] 2 Bedrooms [] 3 Bedrooms [] 4 Bedrooms [] 5 Bedrooms

2nd Tenant(s) Information:

Renter's Name:
Mailing Address:
Contact Phone: Email:

For additional tenants submit another copy of this application

PART III: OWNER CERTIFICATION

I certify that the tenant OCCUPIES the property described above as their principal residence. I authorize the County of Kauai to verify my rental, tenant information, or any other information on this application. I, further agree to notify the Real Property Assessment Division within 30 calendar days if my property is (a) sublet, (b) no longer being leased by the lessee named on the submitted rental agreement residing on the property and/or (c) is no longer rented.

ANY PERSON WHO FALSIFIES AND MISREPRESENTS ANY INFORMATION IN MEETING REQUIREMENTS OF CHAPTER 5A-11A.1 SHALL BE FINED \$1,000 OR IMPRISONED FOR NOT MORE THAN ONE YEAR OR BOTH.

X Signature of Owner X Date



COUNTY OF KAUA'I
FINANCE DEPARTMENT
REAL PROPERTY ASSESSMENT DIVISION

AFFIDAVIT OF EXTENDED LONG-TERM RENTAL AGREEMENT

I, _____ and I, _____
(Owner Name) (Tenant Name)

hereby swear the following information is true and correct:

- **Our original long-term rental period was for six (6) months or longer**
- **Our lease agreement has continued by an automatic month-to-month extension**
- **We hereby affirm that occupancy continues pursuant to the month-to-month extension**

We hereby understand and acknowledge that any person(s) who falsifies and misrepresents any information in meeting the requirements of the Residential Investor Tax Differential may be audited, disallowed and may be subject to 5A-1.23 and 5A-1.25.

IN WITNESS WHEREOF, I HAVE READ THIS AFFIDAVIT AND UNDERSTAND THE CONTENTS

SIGNATURE OF OWNER DATE

SIGNATURE OF TENANT DATE