

COUNTY COUNCIL  
COUNTY OF KAUAI

**Resolution** No. 2022-10

**RESOLUTION ESTABLISHING THE REAL PROPERTY TAX RATES  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
FOR THE COUNTY OF KAUAI**

WHEREAS, under the provisions of Sec. 5A-6.3, Chapter 5A, 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, 2022 to June 30, 2023, by June 20, 2022; and

WHEREAS, the Department of Finance has certified that the net value of taxable real property in the County for the tax year 2022-2023 is \$26,320,240,500; and

WHEREAS, together with the Director of Finance's February 22, 2022 certification transmitted to the Council on March 15, 2022, and the Director of Finance's Supplemental Property Tax Revenue Information dated March 14, 2022, the Council was informed that due to the Home Preservation Limit Differential and Very Low Income Tax Credit, there is an estimated loss in tax revenues of \$58,591.00 and \$247,985.00, respectively; 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, 2022 to June 30, 2023, as computed in Exhibit I attached hereto:

	<b>Tax Rate</b> (Per \$1,000.00 Net Assessed Valuation)
Homestead	\$ 3.05
Residential	\$ 6.05
Vacation Rental	\$ 9.85
Hotel and Resort	\$10.85
Commercial	\$ 8.10
Industrial	\$ 8.10
Agricultural	\$ 6.75
Conservation	\$ 6.75
Residential Investor	\$ 9.40
Commercialized Home Use	\$ 5.05


Introduced by:   
**ARRYL KANESHIRO**  
 (By Request)

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	Ave	Opp	Excused	Refused
Carbalho	X			
Chock	X			
Cowden	X			
DeCosta	X			
Ebslin	X			
Kaneshiro	X			
Kuali'i	X			
<b>Total</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Certificate Of Adoption**

We hereby certify that Resolution No. 2022-10 was adopted by the Council of the County of Kauai, State of Hawaii, Lihu'e, Kauai, Hawaii, on June 1, 2022.

  
 County Clerk

  
 Chairman & Presiding Officer

Dated June 1, 2022

EXHIBIT I

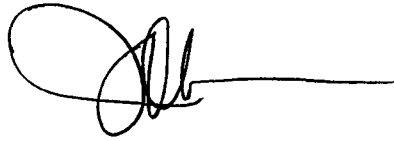
	NET TAXABLE VALUE - 100% FMV - Less Exemptions <u>- Less 50% Appeals</u>	<u>REVENUE BY CLASSES</u>	<u>TAX REVENUE</u>	<u>TAX RATE</u>
HOMESTEAD	5,815,214,200	9.44%	17,736,403	3.05
RESIDENTIAL	5,007,721,800	16.13%	30,296,717	6.05
VACATION RENTAL	4,512,638,600	23.66%	44,449,490	9.85
HOTEL AND RESORT	2,743,802,450	15.85%	29,770,257	10.85
COMMERCIAL	1,482,081,050	6.39%	12,004,857	8.10
INDUSTRIAL	514,248,100	2.22%	4,165,410	8.10
AGRICULTURAL	1,264,200,300	4.54%	8,533,352	6.75
CONSERVATION	134,687,400	0.48%	909,140	6.75
RESIDENTIAL INVESTOR	3,569,294,550	17.86%	33,551,369	9.40
COMMERCIALIZED HOME USE	1,276,352,050	3.43%	6,445,578	5.05
Subtotal -	----- 26,320,240,500	----- 100.00%	----- 187,862,572	
Less:				
Home Preservation Limit Differential			(58,591)	
Very Low Income Tax Credit			(247,985)	
		Total	<u>187,555,996</u>	

CERTIFICATE OF THE COUNTY CLERK

I hereby certify, that on March 23, 2022, the Council of the County of Kaua'i entertained a motion to schedule a Public Hearing on Resolution No. 2022-10 for May 11, 2022 at 5:00 p.m., and thereafter refer said Resolution to the Committee of the Whole, by the following vote:

FOR MOTION:	Carvalho, Chock, Cowden, DeCosta, Evslin, Kualii, Kaneshiro	TOTAL – 7,
AGAINST MOTION:	None	TOTAL – 0,
EXCUSED & NOT VOTING:	None	TOTAL – 0,
RECUSED & NOT VOTING:	None	TOTAL – 0.

Lihu'e, Hawai'i  
March 23, 2022



Jade K. Fountain-Tanigawa  
County Clerk, County of Kaua'i