Kauai County REAL PROPERTY TAX RATES

Classification	Rate
Owner Occupied	**$2.59**
Non-Owner Occupied Residential Tier 1: Up to $1.3 mil	**$5.45**
Non-Owner Occupied Residential Tier 2: $1,300,001 to $2 mil	**$6.05**
Non-Owner Occupied Residential Tier 3: More than $2 mil	**$9.40**
Vacation Rental Tier 1: Up to $1,000,000	**$11.30**
Vacation Rental Tier 2: $1,000,001 to $2,500,000	**$11.75**
Vacation Rental Tier 3: $ More than $2,500,000	**$12.20**
Hotel and Resort	**$11.75**
Commercial	**$8.10**
Industrial	**$8.10**
Agricultural	**$6.75**
Conservation	**$6.75**
Owner-Occipied Mixed-Use	**$5.05**
Long-Term Affordable Rental	**$2.59**

All rates are per $1,000 of net taxable assessed valuation.

FISCAL YEAR
July 1, 2026 to June 30, 2027

REAL PROPERTY TAX DUE DATES

AUG 20 2026 — 1st half of fiscal year tax payment due

SEP 30 2026 — Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year

FEB 20 2027 — 2nd half of fiscal year tax payment due

For More Info Visit: https://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax/Assessment/Stay-Informed

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