



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

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

FISCAL YEAR
July 1, 2025 to June 30, 2026

Real Property Tax Due Dates:

- Aug 20, 2025** 1st half of fiscal year tax payment due
- Sep 30, 2025** Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year
- Feb 20, 2026** 2nd half of fiscal year tax payment due

For Info on Classifications, Visit:

<https://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax>

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