

REAL PROPERTY TAX RATES In HAWAII
FISCAL YEAR JULY 1, 1999 To JUNE 30, 2000

County	Class		Tax Rate	
			Per \$1,000 Net Taxable Building	Per \$1,000 Net Taxable Land
HONOLULU	A 1	Improved Residential	\$ 3.65	\$ 3.65
	B 8	Unimproved Residential	4.66	4.66
	C 2	Apartment	4.49	4.49
	D 7	Hotel and Resort	9.96	9.96
	E 3	Commercial	9.25	9.25
	F 4	Industrial	9.39	9.39
	G 5	Agricultural	9.89	9.89
	H 6	Conservation	9.25	9.25
MAUI	A 1	Improved Residential	\$ 5.04	\$ 5.04
	B 8	Unimproved Residential	5.04	5.04
	C 2	Apartment	5.04	5.04
	D 3	Commercial	6.89	6.89
	E 4	Industrial	6.89	6.89
	F 5	Agricultural	5.04	5.04
	G 6	Conservation	5.04	5.04
	H 7	Hotel and Resort	8.48	8.48
	I 9	Homeowner	3.71	3.71
HAWAII	A 1	Improved Residential	\$ 8.50	\$ 8.50
	B 2	Apartment	8.50	10.00
	C 3	Commercial	8.50	10.00
	D 4	Industrial	8.50	10.00
	E 5	Agricultural	8.50	10.00
	F 6	Conservation	8.50	10.00
	G 7	Hotel and Resort	8.50	10.00
	H 8	Unimproved Residential	8.50	10.00
	I 9	Homeowner	4.45	4.45
KAUAI	A 1	Single Family Residential	\$ 4.75	\$ 5.74
	B 2	Apartment	8.40	8.80
	C 7	Hotel and Resort	8.40	8.80
	D 3	Commercial	8.40	8.80
	E 4	Industrial	8.40	8.80
	F 5	Agricultural	4.75	8.20
	G 6	Conservation	4.75	8.70
	H 8	Homestead	3.99	4.85

Administration / Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu
June 28, 1999