

REAL PROPERTY TAX RATES In HAWAII
FISCAL YEAR JULY 1, 1991 To JUNE 30, 1992

County	Class			Tax Rate Per \$1,000 Net Taxable Building	Tax Rate Per \$1,000 Net Taxable Land
HONOLULU	A	1	Improved Residential	\$ 4.09	\$ 3.25
	B	8	Unimproved Residential	4.09	4.09
	C	2	Apartment	3.67	3.67
	D	7	Hotel and Resort	9.64	9.64
	E	3	Commercial	8.51	8.51
	F	4	Industrial	9.45	9.45
	G	5	Agricultural	9.00	9.00
	H	6	Conservation	9.00	9.00
MAUI	A	1	Improved Residential	\$ 3.50	\$ 3.50
	B	8	Unimproved Residential	4.75	4.75
	C	2	Apartment	4.75	4.75
	D	7	Hotel and Resort	8.00	8.00
	E	3	Commercial	6.50	6.50
	F	4	Industrial	6.50	6.50
	G	5	Agricultural	4.75	4.75
	H	6	Conservation	4.75	4.75
HAWAII	A	1	Improved Residential	\$ 8.50	\$ 8.50
	B	8	Unimproved Residential	8.50	10.00
	C	2	Apartment	8.50	10.00
	D	7	Hotel and Resort	8.50	10.00
	E	3	Commercial	8.50	10.00
	F	4	Industrial	8.50	10.00
	G	5	Agricultural	8.50	10.00
	H	6	Conservation	8.50	10.00
KAUAI	A	1	Single Family	\$ 3.94	\$ 4.93
	B	2	Apartment	7.59	7.99
	C	7	Hotel and Resort	7.59	7.99
	D	3	Commercial	7.59	7.99
	E	4	Industrial	7.59	7.99
	F	5	Agricultural	7.49	7.89
	G	6	Conservation	7.49	7.89
	H	8	Homestead	3.18	4.04

Administration / Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu
July 1, 1991