

REAL PROPERTY TAX RATES In HAWAII
FISCAL YEAR JULY 1, 2013 To JUNE 30, 2014

County	Class	* Tax Rate Per \$1,000 Net Taxable Property	
HONOLULU	1 Residential	\$ 3.50	
	3 Commercial	12.40	
	4 Industrial	12.40	
	5 Agricultural	5.70	
	6 Preservation	5.70	
	7 Hotel and Resort	12.40	
	9 Public Service	0.00	
	0 Vacant Agricultural	8.50	
County	Class	Tax Rate Per \$1,000 Net Taxable Building	Tax Rate Per \$1,000 Net Taxable Land
MAUI	1 Residential	\$ 5.75	\$ 5.75
	2 Apartment	6.40	6.40
	3 Commercial	7.05	7.05
	4 Industrial	7.30	7.30
	5 Agricultural	6.05	6.05
	6 Conservation	6.25	6.25
	7 Hotel and Resort	9.40	9.40
	9 Homeowner	2.87	2.87
	0 Time Share	15.55	15.55
	10 Commercialized Residential	4.60	4.60
HAWAII	1 Residential	\$ 10.05	\$ 10.05
	2 Apartment	10.85	10.85
	3 Commercial	10.05	10.05
	4 Industrial	10.05	10.05
	5 Agricultural or Native Forests	9.25	9.25
	6 Conservation	10.85	10.85
	7 Hotel and Resort	10.85	10.85
	9 Homeowner	6.15	6.15
	0 Affordable Rental Housing	6.15	6.15
County	Class	* Tax Rate Per \$1,000 Net	
KAUAI	1 Residential	\$ 5.75	
	2 Vacation Rental	8.00	
	3 Commercial	8.00	
	4 Industrial	8.00	
	5 Agricultural	6.75	
	6 Conservation	6.75	
	7 Hotel and Resort	9.00	
	8 Homestead	3.05	

Administration / Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu
July 1, 2013

* Single (one) rate for each class