

REAL PROPERTY TAX RATES FOR TAX YEAR JULY 1, 2021 TO JUNE 30, 2022

County	Class	Tax Rate Per \$1000 Net Taxable Property	
HONOLULU	Agricultural	\$ 5.70	(0.57%)
	Vacant Agricultural	8.50	(0.85%)
	Bed and Breakfast Home	6.50	(0.65%)
	Commercial	12.40	(1.24%)
	Hotel and Resort	13.90	(1.39%)
	Industrial	12.40	(1.24%)
	Preservation	5.70	(0.57%)
	Public Service	0.00	(0.00%)
	Residential	3.50	(0.35%)
	Residential A Tier 1: up to \$1,000,000	4.50	(0.45%)
	Residential A Tier 2: more than \$1,000,000	10.50	(1.05%)
MAUI	Agricultural		5.94
	Apartment		5.55
	Commercialized Residential		4.40
	Commercial		6.29
	Conservation		6.43
	Hotel and Resort		11.75
	Industrial		7.20
	NonOwner-Occupied Tier 1: up to \$800,000		5.45
	NonOwner-Occupied Tier 2: \$800,001 to \$1,500,000		6.05
	NonOwner-Occupied Tier 3: more than \$1,500,000		8.00
	Owner-Occupied Tier 1: up to \$800,000		2.41
	Owner-Occupied Tier 2: \$800,001 to \$1,500,000		2.51
	Owner-Occupied Tier 3: more than \$1,500,000		2.71
	Short-Term Rental Tier 1: up to \$800,000		11.11
	Short-Term Rental Tier 2: \$800,001 to \$1,500,000		11.15
Short-Term Rental Tier 3: more than \$1,500,000		11.20	
Time Share		14.60	
KAUAI	Agricultural		6.75
	Commercial		8.10
	Commercialized Home Use		5.05
	Conservation		6.75
	Homestead		3.05
	Hotel and Resort		10.85
	Industrial		8.10
	Residential		6.05
	Residential Investor		9.40
	Vacation Rental		9.85
County	Class	Tax Rate Per \$1000 Net Taxable Building	Tax Rate Per \$1000 Net Taxable Land
HAWAII	Affordable Rental Housing	\$ 6.15	\$ 6.15
	Agricultural and Native Forest	9.35	9.35
	Apartment	11.70	11.70
	Commercial	10.70	10.70
	Conservation	11.55	11.55
	Homeowner	6.15	6.15
	Hotel/Resort	11.55	11.55
	Industrial	10.70	10.70
	Residential: Up to \$2 million	11.10	11.10
	Residential: In Excess of \$2 million	13.60	13.60