

REAL PROPERTY TAX RATES In HAWAII
FISCAL YEAR JULY 1, 2003 To JUNE 30, 2004

County	Class	Tax Rate Per \$1,000 Net Taxable Building	Tax Rate Per \$1,000 Net Taxable Land	
HONOLULU	A 1	Improved Residential	\$ 3.75	\$ 3.75
	B 8	Unimproved Residential	5.35	5.35
	C 2	Apartment	3.75	3.75
	D 7	Hotel and Resort	10.63	10.63
	E 3	Commercial	10.63	10.63
	F 4	Industrial	10.63	10.63
	G 5	Agricultural	10.63	10.63
	H 6	Preservation	10.63	10.63
	I 9	Public Service	0.00	0.00
MAUI	A 1	Improved Residential	\$ 5.86	\$ 5.86
	B 8	Unimproved Residential	5.86	5.86
	C 2	Apartment	5.86	5.86
	D 3	Commercial	6.75	6.75
	E 4	Industrial	6.75	6.75
	F 5	Agricultural	4.93	4.93
	G 6	Conservation	4.93	4.93
	H 7	Hotel and Resort	8.30	8.30
	I 9	Homeowner	3.55	3.55
HAWAII	A 1	Improved Residential	\$ 9.10	\$ 9.10
	B 2	Apartment	9.85	9.85
	C 3	Commercial	9.85	9.85
	D 4	Industrial	9.85	9.85
	E 5	Agricultural or Native Forests	9.85	9.85
	F 6	Conservation	9.85	9.85
	G 7	Hotel and Resort	9.85	9.85
	H 8	Unimproved Residential	9.85	9.85
	I 9	Homeowner	5.55	5.55
KAUAI	A 1	Single Family Residential	\$ 4.50	\$ 5.49
	B 2	Apartment	8.15	8.55
	C 7	Hotel and Resort	8.15	8.55
	D 3	Commercial	8.15	8.55
	E 4	Industrial	8.15	8.55
	F 5	Agricultural	4.50	7.95
	G 6	Conservation	4.50	8.45
	H 8	Homestead	3.64	4.35

Administration / Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu
June 25, 2003