

**REAL PROPERTY TAX RATES In HAWAII**  
**FISCAL YEAR JULY 1, 1994 To JUNE 30, 1995**

County	Class			Tax Rate	
				Per \$1,000 Net Taxable Building	Per \$1,000 Net Taxable Land
HONOLULU	A	1	Improved Residential	\$ 3.92	\$ 3.12
	B	8	Unimproved Residential	3.92	3.92
	C	2	Apartment	3.52	3.52
	D	7	Hotel and Resort	9.64	9.64
	E	3	Commercial	8.51	8.51
	F	4	Industrial	8.51	8.51
	G	5	Agricultural	9.00	9.00
	H	6	Conservation	9.00	9.00
MAUI	A	1	Improved Residential	\$ 4.75	\$ 4.75
	B	8	Unimproved Residential	4.75	4.75
	C	2	Apartment	4.75	4.75
	D	3	Commercial	6.50	6.50
	E	4	Industrial	6.50	6.50
	F	5	Agricultural	4.75	4.75
	G	6	Conservation	4.75	4.75
	H	7	Hotel and Resort	8.00	8.00
	I	9	Homeowner	3.50	3.50
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	\$ 3.94	\$ 4.93
	B	2	Apartment	7.59	7.99
	C	7	Hotel and Resort	7.59	7.99
	D	3	Commercial	3.80	7.99
	E	4	Industrial	3.80	7.99
	F	5	Agricultural	3.94	7.39
	G	6	Conservation	3.94	7.89
	H	8	Homestead	2.93	4.04

Administration / Technical Branch  
Real Property Assessment Division  
Department of Finance  
City and County of Honolulu  
July 1, 1994