

# REAL PROPERTY TAX RATES In HAWAII

## FISCAL YEAR JULY 1, 2007 To JUNE 30, 2008

County	Class		* Tax Rate Per \$1,000 Net Taxable Property	
<b>HONOLULU</b>	A	1 Improved Residential	\$ 3.29	
	B	8 Unimproved Residential	5.70	
	C	2 Apartment	3.29	
	D	7 Hotel and Resort	12.40	
	E	3 Commercial	12.40	
	F	4 Industrial	12.40	
	G	5 Agricultural	5.70	
	H	6 Preservation	5.70	
	I	9 Public Service	0.00	
	J	0 Vacant Agricultural	8.50	
County	Class		Tax Rate Per \$1,000 Net Taxable Building	Tax Rate Per \$1,000 Net Taxable Land
<b>MAUI</b>	A	1 Improved Residential	\$ 4.85	\$ 4.85
	B	8 Unimproved Residential	5.35	5.35
	C	2 Apartment	4.55	4.55
	D	3 Commercial	6.25	6.25
	E	4 Industrial	6.50	6.50
	F	5 Agricultural	4.50	4.50
	G	6 Conservation	4.75	4.75
	H	7 Hotel and Resort	8.20	8.20
	I	9 Homeowner	2.00	2.00
	J	0 Time Share	14.00	14.00
<b>HAWAII</b>	A	1 Improved Residential	\$ 8.10	\$ 8.10
	B	2 Apartment	8.10	8.10
	C	3 Commercial	9.00	9.00
	D	4 Industrial	9.00	9.00
	E	5 Agricultural or Native Forests	8.35	8.35
	F	6 Conservation	8.55	8.55
	G	7 Hotel and Resort	9.00	9.00
	H	8 Unimproved Residential	8.10	8.10
	I	9 Homeowner	5.55	5.55
<b>KAUAI</b>	A	1 Single Family Residential	\$ 4.25	\$ 3.95
	B	2 Apartment	7.90	6.90
	C	7 Hotel and Resort	7.90	6.90
	D	3 Commercial	7.90	6.90
	E	4 Industrial	7.90	6.90
	F	5 Agricultural	4.25	6.90
	G	6 Conservation	4.25	6.90
	H	8 Homestead	3.44	4.00

Administration / Technical Branch  
 Real Property Assessment Division  
 Department of Budget and Fiscal Services  
 City and County of Honolulu  
 August 21, 2007

\* Single (one) rate for each class