

REAL PROPERTY TAX RATES In HAWAII
FISCAL YEAR JULY 1, 2006 To JUNE 30, 2007

County	Class	* Tax Rate Per \$1,000 Net Taxable Property		
HONOLULU	A 1	Improved Residential	\$ 3.59	
	B 8	Unimproved Residential	5.72	
	C 2	Apartment	3.59	
	D 7	Hotel and Resort	11.97	
	E 3	Commercial	11.97	
	F 4	Industrial	11.97	
	G 5	Agricultural	8.57	
	J 0	Vacant Agricultural	8.57	
	H 6	Preservation	9.57	
	I 9	Public Service	0.00	
County	Class	Tax Rate Per \$1,000 Net Taxable Building	Tax Rate Per \$1,000 Net Taxable Land	
MAUI	A 1	Improved Residential	\$ 5.00	\$ 5.00
	B 8	Unimproved Residential	5.86	5.86
	C 2	Apartment	5.00	5.00
	D 3	Commercial	6.00	6.00
	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	2.50	2.50
	J 0	Time Share	14.00	14.00
HAWAII	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
KAUAI	A 1	Single Family Residential	\$ 4.30	\$ 4.00
	B 2	Apartment	7.95	6.95
	C 7	Hotel and Resort	7.95	6.95
	D 3	Commercial	7.95	6.95
	E 4	Industrial	7.95	6.95
	F 5	Agricultural	4.30	6.95
	G 6	Conservation	4.30	6.95
	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 7, 2006

* Single (one) rate for each class