

**REAL PROPERTY TAX RATES In HAWAII**  
**FISCAL YEAR JULY 1, 1995 To JUNE 30, 1996**

| County          | Class |                           | Tax Rate                         |                              |
|-----------------|-------|---------------------------|----------------------------------|------------------------------|
|                 |       |                           | Per \$1,000 Net Taxable Building | Per \$1,000 Net Taxable Land |
| <b>HONOLULU</b> | 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                         |
| <b>MAUI</b>     | 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                         |
| <b>HAWAII</b>   | 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                         |
| <b>KAUAI</b>    | 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                | 7.59                             | 7.99                         |
|                 | E 4   | Industrial                | 7.59                             | 7.99                         |
|                 | F 5   | Agricultural              | 3.94                             | 7.39                         |
|                 | G 6   | Conservation              | 3.94                             | 7.89                         |
|                 | H 8   | Homestead                 | 3.18                             | 4.04                         |

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