

**REAL PROPERTY TAX RATES In HAWAII**  
**FISCAL YEAR JULY 1, 1987 To JUNE 30, 1988**

County	Class			Tax Rate Per \$1,000 Net Taxable Building	Tax Rate Per \$1,000 Net Taxable Land
<b>HONOLULU</b>	A	1	Improved Residential	\$ 6.56	\$ 6.56
	B	8	Unimproved Residential	6.56	6.56
	C	2	Apartment	6.56	6.56
	D	7	Hotel and Resort	10.71	10.71
	E	3	Commercial	9.45	9.45
	F	4	Industrial	9.45	9.45
	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	7	Hotel and Resort	7.00	7.00
	E	3	Commercial	6.00	6.00
	F	4	Industrial	6.00	6.00
	G	5	Agricultural	4.75	4.75
	H	6	Conservation	4.75	4.75
<b>HAWAII</b>	A	1	Improved Residential	\$ 8.50	\$ 8.50
	B	8	Unimproved Residential	8.50	10.00
	C	2	Apartment	8.50	10.00
	D	7	Hotel and Resort	8.50	10.00
	E	3	Commercial	8.50	10.00
	F	4	Industrial	8.50	10.00
	G	5	Agricultural	8.50	10.00
	H	6	Conservation	8.50	10.00
<b>KAUAI</b>	A	1	Improved Residential	\$ 5.81	\$ 6.45
	B	8	Unimproved Residential	5.81	6.45
	C	2	Apartment	8.25	8.70
	D	7	Hotel and Resort	8.25	8.70
	E	3	Commercial	8.25	8.70
	F	4	Industrial	8.25	8.70
	G	5	Agricultural	8.25	8.70
	H	6	Conservation	8.25	8.70

Administration / Technical Branch  
Real Property Assessment Division  
Department of Budget and Fiscal Services  
City and County of Honolulu  
July 1, 1988