

REAL PROPERTY TAX RATES In HAWAII
FISCAL YEAR JULY 1, 2018 To JUNE 30, 2019

County	Class	*	Tax Rate Per \$1,000 Net Taxable Property		
HONOLULU	1 Residential	\$	3.50		
	3 Commercial		12.40		
	4 Industrial		12.40		
	5 Agricultural		5.70		
	6 Preservation		5.70		
	7 Hotel and Resort		12.90		
	9 Public Service		0.00		
	0 Vacant Agricultural		8.50		
	11 Residential A Tier 1 - 1st \$1M value		4.50		
	Tier 2 - In Excess of \$1M		9.00		
	County	Class	Tax Rate Per \$1,000 Net Taxable Building	Tax Rate Per \$1,000 Net Taxable Land	
MAUI	1 Residential	\$	5.52	\$	5.52
	2 Apartment		6.31		6.31
	3 Commercial		7.25		7.25
	4 Industrial		7.45		7.45
	5 Agricultural		6.00		6.00
	6 Conservation		6.35		6.35
	7 Hotel and Resort		9.37		9.37
	9 Homeowner		2.85		2.85
	0 Time Share		15.41		15.41
	10 Commercialized Residential		4.55		4.55
	11 Short Term Rental		9.28		9.28
HAWAII	1 Residential	\$	11.10	\$	11.10
	2 Apartment		11.70		11.70
	3 Commercial		10.70		10.70
	4 Industrial		10.70		10.70
	5 Agricultural or Native Forests		9.35		9.35
	6 Conservation		11.55		11.55
	7 Hotel and Resort		11.55		11.55
	9 Homeowner		6.15		6.15
	0 Affordable Rental Housing		6.15		6.15
County	Class	*	Tax Rate Per \$1,000 Net Taxable Property		
KAUAI	1 Residential	\$	6.05		
	2 Vacation Rental		9.85		
	3 Commercial		8.10		
	4 Industrial		8.10		
	5 Agricultural		6.75		
	6 Conservation		6.75		
	7 Hotel and Resort		10.85		
	8 Homestead		3.05		
	9 Residential Investor		8.05		
	10 Commercialized Home Use		5.05		

Administration / Technical Branch

Real Property Assessment Division
 Department of Budget and Fiscal Services
 City and County of Honolulu
 July 30, 2018

* Single (one) rate for each class