

REAL PROPERTY TAX RATES FOR TAX YEAR JULY 1, 2020 TO JUNE 30, 2021

County	Class	Tax Rate Per \$1000 Net Taxable Property			
HONOLULU	Agricultural	\$	5.70		
	Vacant Agricultural		8.50		
	Bed and Breakfast Home		6.50		
	Commercial		12.40		
	Hotel and Resort		13.90		
	Industrial		12.40		
	Preservation		5.70		
	Public Service		0.00		
	Residential		3.50		
	Residential A Tier 1: up to \$1,000,000		4.50		
Residential A Tier 2: more than \$1,000,000		10.50			
MAUI	Agricultural		5.94		
	Apartment		5.55		
	Commercialized Residential		4.40		
	Commercial Tier 1: up to \$800,000		6.29		
	Commercial Tier 2: \$800,001 to \$1,500,000		6.29		
	Commercial Tier 3: more than \$1,500,000		6.29		
	Conservation		6.43		
	Hotel and Resort		10.70		
	Industrial		7.20		
	NonOwner-Occupied Tier 1: up to \$800,000		5.45		
	NonOwner-Occupied Tier 2: \$800,001 to \$1,500,000		6.05		
	NonOwner-Occupied Tier 3: more than \$1,500,000		6.90		
	Owner-Occupied Tier 1: up to \$800,000		2.51		
	Owner-Occupied Tier 2: \$800,001 to \$1,500,000		2.56		
	Owner-Occupied Tier 3: more than \$1,500,000		2.61		
	Short-Term Rental Tier 1: up to \$800,000		11.08		
	Short-Term Rental Tier 2: \$800,001 to \$1,500,000		11.08		
Short-Term Rental Tier 3: more than \$1,500,000		11.08			
Time Share		14.40			
KAUAI	Agricultural		6.75		
	Commercial		8.10		
	Commercialized Home Use		5.05		
	Conservation		6.75		
	Homestead		3.05		
	Hotel and Resort		10.85		
	Industrial		8.10		
	Residential		6.05		
	Residential Investor		9.40		
	Vacation Rental		9.85		
County	Class	Tax Rate Per \$1000 Net Taxable Building	Tax Rate Per \$1000 Net Taxable Land		
HAWAII	Affordable Rental Housing	\$	6.15	\$	6.15
	Agricultural and Native Forest		9.35		9.35
	Apartment		11.70		11.70
	Commercial		10.70		10.70
	Conservation		11.55		11.55
	Homeowner		6.15		6.15
	Hotel/Resort		11.55		11.55
	Industrial		10.70		10.70
	Residential: Up to \$2 million		11.10		11.10
Residential: In Excess of \$2 million		13.60		13.60	