

REAL PROPERTY TAX RATES FOR TAX YEAR JULY 1, 2022 TO JUNE 30, 2023

County	Class	Tax Rate Per \$1,000 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	\$ 5.74
	Apartment	3.50
	Commercialized Residential	4.40
	Commercial	6.05
	Conservation	6.43
	Hotel and Resort	11.75
	Industrial	7.05
	NonOwner-Occupied Tier 1: up to \$1,000,000	5.85
	NonOwner-Occupied Tier 2: \$1,000,001 to \$4,500,000	8.00
	NonOwner-Occupied Tier 3: more than \$4,500,000	12.50
	Owner-Occupied Tier 1: up to \$1,000,000	2.00
	Owner-Occupied Tier 2: \$1,000,001 to \$3,000,000	2.10
	Owner-Occupied Tier 3: more than \$3,000,000	2.71
	Short-Term Rental Tier 1: up to \$1,000,000	11.85
	Short-Term Rental Tier 2: \$1,000,001 to \$3,000,000	11.85
	Short-Term Rental Tier 3: more than \$3,000,000	11.85
	Long-Term Rental Tier 1: up to \$1,000,000	3.00
	Long-Term Rental Tier 2: \$1,000,001 to \$3,000,000	5.00
Long-Term Rental Tier 3: more than \$3,000,000	8.00	
Time Share	14.60	
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
	HAWAII	Affordable Rental Housing
Agricultural and Native Forest		9.35
Apartment		11.70
Commercial		10.70
Conservation		11.55
Homeowner		6.15
Hotel/Resort		11.55
Industrial		10.70
Residential: Up to \$2 million		11.10
Residential: In Excess of \$2 million		13.60

Source: Technical Branch, Real Property Assessment Division, Department of Budget and Fiscal Services, City and County of Honolulu.
August 2022