

**REAL PROPERTY TAX RATES FOR TAX YEAR JULY 1, 2023 TO JUNE 30, 2024**

<b>County</b>	<b>Class</b>	<b>Tax Rate Per \$1,000 Net Taxable Property</b>
<b>HONOLULU</b>	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	4.00
Residential A Tier 2: more than \$1,000,000	11.40	
<b>MAUI</b>	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	1.90
	Owner-Occupied Tier 2: \$1,000,001 to \$3,000,000	2.00
	Owner-Occupied Tier 3: more than \$3,000,000	2.75
	TVR-STRH	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	
<b>KAUAI</b>	Agricultural	\$ 6.75
	Commercial	8.10
	Commercialized Home Use	5.05
	Conservation	6.75
	Homestead	2.59
	Hotel and Resort	10.85
	Industrial	8.10
	Residential	5.45
	Residential Investor	9.40
	Vacation Rental	9.85
<b>HAWAII</b>	Affordable Rental Housing	\$ 6.15
	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.  
July 2023