

REAL PROPERTY TAX RATES In HAWAII
FISCAL YEAR JULY 1, 2019 To JUNE 30, 2020

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		13.90		
	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		10.50		
	County	Class	Tax Rate Per \$1,000 Net Taxable Building	Tax Rate Per \$1,000 Net Taxable Land	
MAUI	1 Residential	\$	5.60	\$	5.60
	2 Apartment		6.31		6.31
	3 Commercial		7.39		7.39
	4 Industrial		7.48		7.48
	5 Agricultural		5.94		5.94
	6 Conservation		6.43		6.43
	7 Hotel and Resort		11.00		11.00
	9 Homeowner		2.90		2.90
	0 Time Share		14.40		14.40
	10 Commercialized Residential		4.60		4.60
	11 Short Term Rental		10.75		10.75
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, 2019

* Single (one) rate for each class