

STATEWIDE REAL PROPERTY TAX VALUATION FOR TAX YEAR 2025-2026 (In Thousands of Dollars)													
Land Use Class	Gross Valuation		Total Exemptions		Net Valuation		50% Of Appeal Value	Number Of Appeals	Valuation For Tax Rate		Amounts Raised By Taxation		
Affordable Rental	\$	733,356	\$	983	\$	732,373	\$	43	1	\$	732,330	\$	4,357
Residential	\$	255,300,913	\$	37,888,802	\$	217,412,112	\$	159,282	679	\$	217,252,830	\$	915,086
Residential A	\$	48,652,869	\$	1,606,905	\$	47,045,965	\$	72,923	294	\$	46,973,042	\$	317,288
Bed/Breakfast Home	\$	71,492	\$	4,731	\$	66,761	\$	-	0	\$	66,761	\$	434
Res. Non Owner-Occupied	\$	31,228,220	\$	1,499,553	\$	29,728,668	\$	130,656	311	\$	29,598,012	\$	237,420
Apartment	\$	10,111,045	\$	730,815	\$	9,380,230	\$	8,525	43	\$	9,371,706	\$	103,744
Commercial	\$	37,712,572	\$	5,705,191	\$	32,007,381	\$	815,554	285	\$	31,191,827	\$	357,304
Industrial	\$	21,379,737	\$	1,478,107	\$	19,901,630	\$	180,456	77	\$	19,721,173	\$	225,349
Agricultural	\$	14,247,719	\$	1,414,914	\$	12,832,805	\$	61,161	241	\$	12,771,644	\$	102,036
Vacant Agricultural	\$	36,439	\$	106	\$	36,333	\$	-	0	\$	36,333	\$	309
Conservation/Preservation	\$	1,628,185	\$	221,193	\$	1,406,992	\$	5,852	11	\$	1,401,140	\$	10,824
Hotel/Resort	\$	29,608,085	\$	89,038	\$	29,519,048	\$	965,420	785	\$	28,553,627	\$	373,934
Homeowner	\$	21,384,242	\$	7,269,988	\$	14,114,254	\$	2,135	20	\$	14,112,119	\$	83,967
Residential Owner-Occupied	\$	42,287,696	\$	11,846,565	\$	30,441,131	\$	31,272	90	\$	30,409,859	\$	59,501
Public Service	\$	1,178,521	\$	1,178,521	\$	-	\$	-	0	\$	-	\$	-
Vacation Rental	\$	6,134,878	\$	25,548	\$	6,109,330	\$	17,572	42	\$	6,091,757	\$	70,445
Time Share	\$	4,255,614	\$	-	\$	4,255,614	\$	53,252	9	\$	4,202,362	\$	61,775
Owner-Occupied Mixed Use	\$	2,033,885	\$	542,087	\$	1,491,798	\$	775	4	\$	1,491,023	\$	7,530
Short-Term Rental	\$	19,881,287	\$	175	\$	19,881,112	\$	155,834	437	\$	19,725,277	\$	264,662
Long-Term Rental	\$	4,330,066	\$	828,516	\$	3,501,550	\$	13,852	30	\$	3,487,698	\$	11,586
Transient Vacation	\$	1,793,022	\$	11,558	\$	1,781,465	\$	2,380	11	\$	1,779,084	\$	17,380
Commercialized Res	\$	327,856	\$	8,878	\$	318,978	\$	3,126	7	\$	315,852	\$	1,118
TOTAL	\$	554,317,697	\$	72,352,170	\$	481,965,527	\$	2,680,070	3,377	\$	479,285,457	\$	3,226,049

Note: Gross Valuations do not include nontaxable parcels. Source: Technical Branch, Real Property Assessment Division, Department of Budget and Fiscal Services, City and County of Honolulu.
July 2025