

REAL PROPERTY TAX RATES In HAWAII
FISCAL YEAR JULY 1, 2005 To JUNE 30, 2006

County	Class			* Tax Rate Per \$1,000 Net Taxable Property	
HONOLULU	A	1	Improved Residential	\$	3.75
	B	8	Unimproved Residential		5.72
	C	2	Apartment		3.75
	D	7	Hotel and Resort		11.37
	E	3	Commercial		11.37
	F	4	Industrial		11.37
	G	5	Agricultural		8.57
	J	0	Vacant Agricultural		8.57
	H	6	Preservation		9.57
I	9	Public Service		0.00	
County	Class			Tax Rate Per \$1,000 Net Taxable Building	Tax Rate Per \$1,000 Net Taxable Land
MAUI	A	1	Improved Residential	\$	5.86
	B	8	Unimproved Residential		5.86
	C	2	Apartment		5.86
	D	3	Commercial		6.75
	E	4	Industrial		6.75
	F	5	Agricultural		4.93
	G	6	Conservation		4.93
	H	7	Hotel and Resort		8.30
	I	9	Homeowner		3.50
	J	0	Time Share		14.00
HAWAII	A	1	Improved Residential	\$	9.10
	B	2	Apartment		9.85
	C	3	Commercial		9.85
	D	4	Industrial		9.85
	E	5	Agricultural or Native Forests		9.85
	F	6	Conservation		9.85
	G	7	Hotel and Resort		9.85
	H	8	Unimproved Residential		9.85
	I	9	Homeowner		5.55
KAUAI	A	1	Single Family Residential	\$	4.30
	B	2	Apartment		7.95
	C	7	Hotel and Resort		7.95
	D	3	Commercial		7.95
	E	4	Industrial		7.95
	F	5	Agricultural		4.30
	G	6	Conservation		4.30
	H	8	Homestead		3.44

Administration / Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu
June 22, 2005

* Single (one) rate for each class