

REAL PROPERTY TAX RATES In HAWAII
FISCAL YEAR JULY 1, 1998 To JUNE 30, 1999

County	Class		Tax Rate	
			Per \$1,000 Net Taxable Building	Per \$1,000 Net Taxable Land
HONOLULU	A 1	Improved Residential	\$ 3.49	\$ 3.49
	B 8	Unimproved Residential	4.00	4.00
	C 2	Apartment	3.97	3.97
	D 7	Hotel and Resort	9.64	9.64
	E 3	Commercial	8.88	8.88
	F 4	Industrial	8.62	8.62
	G 5	Agricultural	9.00	9.00
	H 6	Conservation	9.00	9.00
MAUI	A 1	Improved Residential	\$ 4.75	\$ 4.75
	B 8	Unimproved Residential	4.75	4.75
	C 2	Apartment	4.75	4.75
	D 3	Commercial	6.50	6.50
	E 4	Industrial	6.50	6.50
	F 5	Agricultural	4.75	4.75
	G 6	Conservation	4.75	4.75
	H 7	Hotel and Resort	8.00	8.00
	I 9	Homeowner	3.50	3.50
HAWAII	A 1	Improved Residential	\$ 8.50	\$ 8.50
	B 2	Apartment	8.50	10.00
	C 3	Commercial	8.50	10.00
	D 4	Industrial	8.50	10.00
	E 5	Agricultural	8.50	10.00
	F 6	Conservation	8.50	10.00
	G 7	Hotel and Resort	8.50	10.00
	H 8	Unimproved Residential	8.50	10.00
	I 9	Homeowner	4.45	4.45
KAUAI	A 1	Single Family Residential	\$ 4.25	\$ 5.24
	B 2	Apartment	7.90	8.30
	C 7	Hotel and Resort	7.90	8.30
	D 3	Commercial	7.90	8.30
	E 4	Industrial	7.90	8.30
	F 5	Agricultural	4.25	7.70
	G 6	Conservation	4.25	8.20
	H 8	Homestead	3.49	4.35

Administration / Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu
July 1, 1998