

REAL PROPERTY TAX RATES In HAWAII
FISCAL YEAR JULY 1, 1990 To JUNE 30, 1991

County	Class			Tax Rate Per \$1,000 Net Taxable Building	Tax Rate Per \$1,000 Net Taxable Land
HONOLULU	A	1	Improved Residential	\$ 4.95	\$ 4.70
	B	8	Unimproved Residential	4.95	4.95
	C	2	Apartment	4.95	4.70
	D	7	Hotel and Resort	10.71	10.71
	E	3	Commercial	9.45	9.45
	F	4	Industrial	9.45	9.45
	G	5	Agricultural	9.00	9.00
	H	6	Conservation	9.00	9.00
MAUI	A	1	Improved Residential	\$ 4.50	\$ 4.50
	B	8	Unimproved Residential	4.75	4.75
	C	2	Apartment	4.75	4.75
	D	7	Hotel and Resort	8.00	8.00
	E	3	Commercial	7.00	7.00
	F	4	Industrial	7.00	7.00
	G	5	Agricultural	4.75	4.75
	H	6	Conservation	4.75	4.75
HAWAII	A	1	Improved Residential	\$ 8.50	\$ 8.50
	B	8	Unimproved Residential	8.50	10.00
	C	2	Apartment	8.50	10.00
	D	7	Hotel and Resort	8.50	10.00
	E	3	Commercial	8.50	10.00
	F	4	Industrial	8.50	10.00
	G	5	Agricultural	8.50	10.00
	H	6	Conservation	8.50	10.00
KAUAI	A	1	Improved Residential	\$ 4.57	\$ 5.35
	B	8	Unimproved Residential	4.57	5.35
	C	2	Apartment	8.25	8.70
	D	7	Hotel and Resort	8.25	8.70
	E	3	Commercial	8.25	8.70
	F	4	Industrial	8.25	8.70
	G	5	Agricultural	8.25	8.70
	H	6	Conservation	8.25	8.70

Administration / Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu
July 1, 1990