Real Property Tax Rates for Tax Year July 1, 2025 to June 30, 2026

Property Class	Tax Rate Per $1,000 Net Taxable Value
Residential	$3.50
Hotel and Resort	$13.90
Commercial	$12.40
Industrial	$12.40
Agricultural	$5.70
Preservation	$5.70
Public Service	$0.00
Vacant Agricultural	$8.50
Bed and Breakfast	$6.50
Residential A Tier 1: First $1,000,000	$4.00
Residential A Tier 2: In excess of $1,000,000	$11.40
Transient Vacation Tier 1: First $800,000	$9.00
Transient Vacation Tier 2: In excess of $800,000	$11.50



Important Dates

July 1	Beginning tax year
July 20	Annual real property tax bills are mailed
Aug 20	Deadline for first installment
Sept 1	Application deadline for dedications
Sept 30	Application deadline for exemptions
Oct 1	Date of assessment
Nov 1	Deadline to report exemption changes
Dec 15	Notices of assessment mailed/posted online
Jan 15	Deadline for filing Board of Review appeals
Jan 20	Second installment bills are mailed
Feb 20	Deadline for second installment
June 30	Ending tax year

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Residential A Information

Real Property Assessment Division

City and County of Honolulu

Revised December, 2025

Residential A Classification

Ordinance 13-33 established the Residential A Classification on September 26, 2013, and applied to tax years beginning on July 1, 2014 and thereafter. Ordinance 13-41 soon followed to clarify technical aspects of vacant residential zoned land.

Under Revised Ordinances of Honolulu (2021) Section 8-7.1(c)(4), "Residential A" means a parcel, or portion thereof which:

1. Is improved with no more than two single-family dwelling units; and
   a. Has an assessed value of $1,000,000 or more;
   b. Does NOT have a home exemption; and
   c. Is zoned R-3.5, R-5, R-7.5, R-10 or R-20 or is dedicated for residential use;
2. Is vacant land zoned R-3.5, R-5, R-7.5, R-10 or R-20 and has an assessed value of $1,000,000 or more; or
3. Is a condominium unit with an assessed valuation of $1,000,000 or more and does not have a home exemption.

Residential A excludes any parcel, or portion thereof, improved with military housing located on or outside of a military base.

On April 7, 2017, Ordinance 17-12 amended the single tax rate of the Residential A classification to a two-tiered rate system, and applied to tax years commencing on July 1, 2017 and thereafter.

The tiers are as follows:

1. Residential A Tier 1 Tax Rate: applies to the first $1,000,000 net taxable value of the property; and
2. Residential A Tier 2 Tax Rate: applied to the net taxable value of the property in excess of $1,000,000.

REAL PROPERTY TAX CALCULATIONS

Example 1, with home exemption

Total Assessed Value:
$1,600,000

Home Exemption:
$120,000

Classification: Residential

Tax Rate: $3.50 per $1,000 net taxable

Total Value		Exemption		Net Taxable
$1,600,000	-	$120,000	=	$1,480,000

Applying tax rate:

$1,480,000 ÷ $1,000 = $1,480 x $3.50

Taxes = **$5,180**

Example 2, without home exemption

Total Assessed Value:
$1,600,000

Home Exemption: $0

Classification: Residential A

Tax Rate:

Tier 1 (first $1M): $4.00 per $1,000 of net taxable

Tier 2 (In excess of $1M): $11.40 per $1,000 of net taxable

Total Value		Exemption		Net Taxable
$1,600,000	-	$0	=	$1,600,000

Applying Tiered Tax Rates:

$1,000,000 ÷ $1,000 = $1,000 x $4.00 = $4,000

$ 600,000 ÷ $1,000 = $600 x $11.40 = $6,840

Taxes = $4,000 + $6,840 = **$10,840**

Residential A Threshold Increase and Creation of a Third Tax Tier

Bill 34 (2024)/ Ord. 25-44

What's changing?

Effective July 1, 2027 (Tax Year 2027-2028), the City and County of Honolulu will increase the total assessed value threshold of the Residential A classification from $1,000,000 to $1,300,000, and will create a third tax rate tier for the net taxable amount in excess of $3,500,000:

a) Tier 1: The first $1,300,000 net taxable value

b) Tier 2: Between $1,300,001 and $3,500,000 net taxable value

c) Tier 3: In excess of $3,500,000 net taxable value

How to calculate your real property tax?

Example: (Tax rates below are for demonstration purpose only. Actual tax rates will be set by City Council in June 2027)

a) Tier 1 = $4.00 per $1,000 assessed value

b) Tier 2 = $16.00 per $1,000 assessed value

c) Tier 3 = $17.30 per $1,000 assessed value

For a property valued at $4,000,000:

a) Tier 1 tax= $1,300,000 x $4.00/1000=$ 5,200

b) Tier 2 tax= ($3,500,000-$1,300,000) x $16/1000=$35,200

c) Tier 3 tax= ($4,000,000-$3,500,000) x $17.3/1000=$8,650

Total Tax = $5,200 + $35,200 + $8,650 = $49,050For more information, please contact the Real Property Assessment Division.