

**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



Address

Honolulu	Kapolei
842 Bethel St. Basement	1000 Ulu'ohi'a St #206
Honolulu HI 96813	Kapolei HI 96707

Phone Number
808-768-3799

Email
bfsrmailbox@honolulu.gov

Website
realproperty.honolulu.gov



**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 \div \$1,000 = \$1,480 \times \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:

$\$1,000,000 \div \$1,000 = \$1,000 \times \$4.00 = \$4,000$

$\$600,000 \div \$1,000 = \$600 \times \$11.40 = \$6,840$

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