

CITY and COUNTY of HONOLULU REAL PROPERTY TAX VALUATION for FISCAL YEAR 2025 - 2026 (In Thousands of Dollars)																
Land Use Class	Gross Valuation As of 1/29/25		Total Exemptions		Net Valuation		50% Of Appeal Value		Number Of Appeals		Valuation For Tax Rate		Tax Rate Per \$1,000 Value		Amounts Raised By Taxation	
Residential	\$	236,458,366	\$	36,949,971	\$	199,508,396	\$	142,177	605	\$	199,366,219		\$3.50	\$	697,782	
Residential A Tier 1 Tier 2	\$	48,652,869	\$	1,606,905	\$	47,045,965	\$	72,923	294	\$	46,973,042			\$	317,288	
										\$	29,487,091		\$4.00	\$	117,948	
										\$	17,485,950		\$11.40	\$	199,340	
Bed/Breakfast Home	\$	71,492	\$	4,731	\$	66,761	\$	-	0	\$	66,761		\$6.50	\$	434	
Commercial	\$	29,604,745	\$	4,737,643	\$	24,867,103	\$	680,550	225	\$	24,186,553		\$12.40	\$	299,913	
Industrial	\$	16,169,624	\$	1,205,193	\$	14,964,431	\$	159,748	61	\$	14,804,683		\$12.40	\$	183,578	
Agricultural	\$	1,701,405	\$	146,213	\$	1,555,192	\$	101	1	\$	1,555,091		\$5.70	\$	8,864	
Vacant Agricultural	\$	36,439	\$	106	\$	36,333	\$	-	0	\$	36,333		\$8.50	\$	309	
Preservation	\$	584,292	\$	68,883	\$	515,409	\$	32	1	\$	515,377		\$5.70	\$	2,938	
Hotel/Resort	\$	18,553,493	\$	72,864	\$	18,480,629	\$	537,050	585	\$	17,943,579		\$13.90	\$	249,416	
Public Service	\$	1,178,521	\$	1,178,521	\$	-	\$	-	0	\$	-		\$0.00	\$	-	
Transient Vacation Tier 1 Tier 2	\$	1,793,022	\$	11,558	\$	1,781,465	\$	2,380	11	\$	1,779,084			\$	17,380	
										\$	1,231,712		\$9.00	\$	11,085	
										\$	547,372		\$11.50	\$	6,295	
TOTAL	\$	354,804,268	\$	45,982,586	\$	308,821,683	\$	1,594,961	1,783	\$	307,226,722			\$	1,777,902	

Note: Valuations do not include nontaxable parcels. Source: Technical Branch, Real Property Assessment Division, Department of Budget and Fiscal Services, City and County of Honolulu.
July 2025