

REAL PROPERTY TAX RATES In HAWAII
FISCAL YEAR JULY 1, 2004 To JUNE 30, 2005

County	Class			* Tax Rate Per \$1,000 Net Taxable Properties			
HONOLULU	A	1	Improved Residential	\$	3.75		
	B	8	Unimproved Residential		5.72		
	C	2	Apartment		3.75		
	D	7	Hotel and Resort		11.37		
	E	3	Commercial		11.37		
	F	4	Industrial		11.37		
	G	5	Agricultural		9.57		
	H	6	Preservation		9.57		
	I	9	Public Service		0.00		
County	Class			Tax Rate Per \$1,000 Net Taxable Building	Tax Rate Per \$1,000 Net Taxable Land		
MAUI	A	1	Improved Residential	\$	5.86	\$	5.86
	B	8	Unimproved Residential		5.86		5.86
	C	2	Apartment		5.86		5.86
	D	3	Commercial		6.75		6.75
	E	4	Industrial		6.75		6.75
	F	5	Agricultural		4.93		4.93
	G	6	Conservation		4.93		4.93
	H	7	Hotel and Resort		8.30		8.30
	I	9	Homeowner		3.55		3.55
HAWAII	A	1	Improved Residential	\$	9.10	\$	9.10
	B	2	Apartment		9.85		9.85
	C	3	Commercial		9.85		9.85
	D	4	Industrial		9.85		9.85
	E	5	Agricultural or Native Forests		9.85		9.85
	F	6	Conservation		9.85		9.85
	G	7	Hotel and Resort		9.85		9.85
	H	8	Unimproved Residential		9.85		9.85
	I	9	Homeowner		5.55		5.55
KAUAI	A	1	Single Family Residential	\$	4.30	\$	5.14
	B	2	Apartment		7.95		8.20
	C	7	Hotel and Resort		7.95		8.20
	D	3	Commercial		7.95		8.20
	E	4	Industrial		7.95		8.20
	F	5	Agricultural		4.30		7.60
	G	6	Conservation		4.30		8.10
	H	8	Homestead		3.44		4.00

Administration / Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu
August 5, 2004

* Single (one) rate for Property Value for each