

REAL PROPERTY TAX RATES FOR TAX YEAR JULY 1, 2022 TO JUNE 30, 2023

County	Class	Tax Rate Per \$1000 Net Taxable Property	
HONOLULU	Agricultural	\$	5.70
	Vacant Agricultural		8.50
	Bed and Breakfast Home		6.50
	Commercial		12.40
	Hotel and Resort		13.90
	Industrial		12.40
	Preservation		5.70
	Public Service		0.00
	Residential		3.50
	Residential A Tier 1: up to \$1,000,000		4.50
	Residential A Tier 2: more than \$1,000,000		10.50
MAUI	Agricultural		5.74
	Apartment		3.50
	Commercialized Residential		4.40
	Commercial		6.05
	Conservation		6.43
	Hotel and Resort		11.75
	Industrial		7.05
	NonOwner-Occupied Tier 1: up to \$1,000,000		5.85
	NonOwner-Occupied Tier 2: \$1,000,001 to \$4,500,000		8.00
	NonOwner-Occupied Tier 3: more than \$4,500,000		12.50
	Owner-Occupied Tier 1: up to \$1,000,000		2.00
	Owner-Occupied Tier 2: \$1,000,001 to \$3,000,000		2.10
	Owner-Occupied Tier 3: more than \$3,000,000		2.71
	Short-Term Rental Tier 1: up to \$1,000,000		11.85
	Short-Term Rental Tier 2: \$1,000,001 to \$3,000,000		11.85
Short-Term Rental Tier 3: more than \$3,000,000		11.85	
Time Share		14.60	
KAUAI	Agricultural		
	Commercial		
	Commercialized Home Use		
	Conservation		
	Homestead		
	Hotel and Resort		
	Industrial		
	Residential		
	Residential Investor		
Vacation Rental			
County	Class	Tax Rate Per \$1000 Net Taxable Building	Tax Rate Per \$1000 Net Taxable Land
HAWAII	Affordable Rental Housing		
	Agricultural and Native Forest		
	Apartment		
	Commercial		
	Conservation		
	Homeowner		
	Hotel/Resort		
	Industrial		
	Residential: Up to \$2 million		
Residential: In Excess of \$2 million			