

REAL PROPERTY TAX RATES In HAWAII
FISCAL YEAR JULY 1, 2017 To JUNE 30, 2018

County	Class	* Tax Rate Per \$1,000 Net Taxable Property	
HONOLULU	1 Residential	\$ 3.50	
	3 Commercial	12.40	
	4 Industrial	12.40	
	5 Agricultural	5.70	
	6 Preservation	5.70	
	7 Hotel and Resort	12.90	
	9 Public Service	0.00	
	0 Vacant Agricultural	8.50	
	11 Residential A Tier 1 - 1st \$1M value	4.50	
	Tier 2 - In Excess of \$1M	9.00	
	County	Class	Tax Rate Per \$1,000 Net Taxable Building
MAUI	1 Residential	\$ 5.54	\$ 5.54
	2 Apartment	6.32	6.32
	3 Commercial	7.28	7.28
	4 Industrial	7.49	7.49
	5 Agricultural	6.01	6.01
	6 Conservation	6.37	6.37
	7 Hotel and Resort	9.37	9.37
	9 Homeowner	2.86	2.86
	0 Time Share	15.43	15.43
	10 Commercialized Residential	4.56	4.56
HAWAII	1 Residential	\$ 11.10	\$ 11.10
	2 Apartment	11.70	11.70
	3 Commercial	10.70	10.70
	4 Industrial	10.70	10.70
	5 Agricultural or Native Forests	9.35	9.35
	6 Conservation	11.55	11.55
	7 Hotel and Resort	11.55	11.55
	9 Homeowner	6.15	6.15
	0 Affordable Rental Housing	6.15	6.15
County	Class	* Tax Rate Per \$1,000 Net Taxable Property	
KAUAI	1 Residential	\$ 6.05	
	2 Vacation Rental	8.85	
	3 Commercial	8.10	
	4 Industrial	8.10	
	5 Agricultural	6.75	
	6 Conservation	6.75	
	7 Hotel and Resort	10.85	
	8 Homestead	3.05	
	9 Residential Investor	7.05	
	10 Commercialized Home Use	5.05	