

Table 9.44-- REAL PROPERTY TAX RATES, BY COUNTY: 2009

[In dollars per \$1,000 net taxable value. For fiscal year ending June 30]

Class	Honolulu		
Property 1/:			
Residential	3.29		
Commercial	12.40		
Industrial	12.40		
Agricultural	5.70		
Preservation	5.70		
Hotel and Resort	12.40		
Public Service	0.00		
Vacant Agricultural	8.50		

Class	Maui	Hawaii	Kauai
Land:			
Improved residential	4.85	2/ 8.10	2/ 3.95
Unimproved residential	5.35	2/ 8.10	(X)
Apartment	4.55	8.10	6.90
Commercial	6.25	9.00	6.90
Industrial	6.50	9.00	6.90
Agricultural	4.50	3/ 8.35	6.90
Conservation	4.75	8.55	6.90
Hotel and resort	8.20	9.00	6.90
Homeowner	2.00	5.55	(X)
Homestead	(X)	(X)	4.00
Time share	14.00	(X)	(X)
Affordable rental housing	(X)	5.55	(X)
Building:			
Improved residential	4.85	2/ 7.10	2/ 4.25
Unimproved residential	5.35	2/ 7.10	(X)
Apartment	4.55	8.10	7.90
Commercial	6.25	9.00	7.90
Industrial	6.50	9.00	7.90
Agricultural	4.50	3/ 6.35	4.25
Conservation	4.75	8.55	4.25
Hotel and resort	8.20	9.00	7.90
Homeowner	2.00	5.55	(X)
Homestead	(X)	(X)	3.44
Time share	14.00	(X)	(X)
Affordable rental housing	(X)	5.55	(X)

X Not applicable.

1/ As of 2005, the City and County of Honolulu consolidated the 'Land' and 'Improvement' into the single rate for 'Property' value for each class.

2/ 'Residential' in County of Hawaii and 'Single family residential' in County of Kauai.

3/ Agricultural or Native Forests in County of Hawaii

Source: City and County of Honolulu, Department of Budget and Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2008-2009 Tax Year, State of Hawaii* (August, 2008) and <http://www.co.honolulu.hi.us/rpa/staterpt/08_txrate.pdf> (July 29, 2008) accessed August 25, 2008.