

Table 9.46-- REAL PROPERTY TAX RATES, BY COUNTY: 2011

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

Class	Honolulu		
Property 1/:			
Non-homeowner	3.58		
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		
Homeowner	3.42		
Class	Maui	Hawaii	Kauai
Land:			
Improved residential	5.00	2/ 9.10	2/ 3.95
Unimproved residential	6.25	2/ 9.10	(X)
Apartment	5.00	9.85	6.90
Commercial	6.25	9.10	6.90
Industrial	6.50	9.10	6.90
Agricultural	5.00	3/ 8.35	6.90
Conservation	5.00	9.85	6.90
Hotel and resort	8.30	9.85	6.90
Homeowner	2.50	5.55	(X)
Homestead	(X)	(X)	4.00
Time share	14.00	(X)	(X)
Affordable rental housing	(X)	5.55	(X)
Commercialized residential	4.00	(X)	(X)
Building:			
Improved residential	5.00	2/ 9.10	2/ 4.25
Unimproved residential	6.25	2/ 9.10	(X)
Apartment	5.00	9.85	7.90
Commercial	6.25	9.10	7.90
Industrial	6.50	9.10	7.90
Agricultural	5.00	3/ 8.35	4.25
Conservation	5.00	9.85	4.25
Hotel and resort	8.30	9.85	7.90
Homeowner	2.50	5.55	(X)
Homestead	(X)	(X)	3.44
Time share	14.00	(X)	(X)
Affordable rental housing	(X)	5.55	(X)
Commercialized residential	4.00	(X)	(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/ A single category '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 & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2010-2011 Tax Year, State of Hawaii* (August 2010) <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed August 18, 2010.