

**Table 9.56-- REAL PROPERTY TAX RATES, BY COUNTY: 2013**

[In dollars per \$1,000 net taxable value. As of July 18, 2012. For fiscal year ending June 30]

Class	Honolulu		
Property 1/ Residential	3.50		
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
Building			
Residential 2/ Apartment	5.75	9.10	4.25
Commercial	6.20	9.85	7.90
Industrial	6.90	9.10	7.90
Agricultural 3/ Conservation	7.10	9.10	7.90
Hotel and Resort	6.00	8.35	4.25
Homestead	6.20	9.85	4.25
Homeowner	9.15	9.85	8.20
Time Share	(X)	(X)	3.05
Commercialized Residential	2.75	5.55	(X)
Affordable Rental Housing	15.50	(X)	(X)
	4.50	(X)	(X)
	(X)	5.55	(X)
Land			
Residential 2/ Apartment	5.75	9.10	4.85
Commercial	6.20	9.85	6.90
Industrial	6.90	9.10	6.90
Agricultural 3/ Conservation	7.10	9.10	6.90
Hotel and Resort	6.00	8.35	6.90
Homestead	6.20	9.85	6.90
Homeowner	9.15	9.85	7.14
Time Share	(X)	(X)	3.05
Commercialized Residential	2.75	5.55	(X)
Affordable Rental Housing	15.50	(X)	(X)
	4.50	(X)	(X)
	(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/ '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, 2012-2013 Tax Year, State of Hawaii* (July 2012) and <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed September 6, 2012.