

**Table 9.60-- REAL PROPERTY TAX RATES, BY COUNTY: 2014**

[In dollars per \$1,000 net taxable value. As of July 1, 2013. For fiscal year ending June 30]

Class	Honolulu	Kauai
Property 1/ Residential	3.50	5.75
Vacation residential	(X)	8.00
Commercial	12.40	8.00
Industrial	12.40	8.00
Agricultural	5.70	6.75
Preservation	5.70	(X)
Conservation	(X)	6.75
Hotel and Resort	12.40	9.00
Public Service	0.00	(X)
Vacant Agricultural	8.50	(X)
Homestead	(X)	3.05

  

Class	Maui	Hawaii
Building		
Residential 2/ Apartment	5.75	10.05
Commercial	6.40	10.85
Industrial	7.05	10.05
Industrial	7.30	10.05
Agricultural 3/ Conservation	6.05	9.25
Hotel and Resort	6.25	10.85
Homestead	9.40	10.85
Homeowner	(X)	(X)
Time Share	2.87	6.15
Commercialized Residential	15.55	(X)
Affordable Rental Housing	4.60	(X)
	(X)	6.15
Land		
Residential 2/ Apartment	5.75	10.05
Commercial	6.40	10.85
Industrial	7.05	10.05
Industrial	7.30	10.05
Agricultural 3/ Conservation	6.05	9.25
Hotel and Resort	6.25	10.85
Homestead	9.40	10.85
Homeowner	(X)	(X)
Time Share	2.87	6.15
Commercialized Residential	15.55	(X)
Affordable Rental Housing	4.60	(X)
	(X)	6.15

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 by Year, "Real Property Tax Rates in Hawaii Fiscal Year July 1, 2013 to June 30, 2014"

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed August 29, 2013; and earlier reports; and reports as the Department of Finance.