

Table 9.57-- REAL PROPERTY TAX RATES, BY COUNTY: 2015

[In dollars per \$1,000 net taxable value. As of July 1, 2014. For fiscal year ending June 30]

Class	Honolulu	Kauai
Property 1/ Residential 2/ Vacation rental	3.50 (X)	6.05 8.85
Commercial	12.40	8.10
Industrial	12.40	8.10
Agricultural 3/ Preservation	5.70 5.70	6.75 (X)
Conservation	(X)	6.75
Hotel and Resort	12.90	10.85
Public Service	0.00	(X)
Vacant Agricultural	8.50	(X)
Homestead	(X)	3.05
Residential A	6.00	(X)

Class	Maui	Hawaii
Building and land Residential 2/ Apartment	5.57 6.20	10.05 10.85
Commercial	6.83	10.05
Industrial	7.07	10.05
Agricultural 3/ Conservation	5.86 6.06	9.25 10.85
Hotel and resort	9.11	10.85
Homestead	(X)	(X)
Homeowner	2.78	6.15
Time Share	15.07	(X)
Commercialized residential	4.46	(X)
Affordable rental housing	(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, and Kauai consolidated classes as of July 1, 2014.

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, 2014 to June 30, 2015"

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed December 15, 2014; and earlier reports; and reports as the Department of Finance.