

**Table 9.27-- REAL PROPERTY TAX RATES, BY COUNTIES:
1996**

[Dollars per \$1,000 net taxable value]

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential	3.12	4.75	8.50	1/ 4.93
Unimproved residential	3.92	4.75	10.00	(NA)
Apartment	3.52	4.75	10.00	7.99
Hotel/resort	9.64	8.00	10.00	7.99
Commercial	8.51	6.50	10.00	7.99
Industrial	8.51	6.50	10.00	7.99
Agricultural	9.00	4.75	10.00	7.39
Conservation	9.00	4.75	10.00	7.89
Homeowner	(NA)	3.50	4.45	(NA)
Homestead	(NA)	(NA)	(NA)	4.04
Improvement:				
Improved residential	3.92	4.75	8.50	1/ 3.94
Unimproved residential	3.92	4.75	8.50	(NA)
Apartment	3.52	4.75	8.50	7.59
Hotel/resort	9.64	8.00	8.50	7.59
Commercial	8.51	6.50	8.50	7.59
Industrial	8.51	6.50	8.50	7.59
Agricultural	9.00	4.75	8.50	3.94
Conservation	9.00	4.75	8.50	3.94
Homeowner	(NA)	3.50	4.45	(NA)
Homestead	(NA)	(NA)	(NA)	3.18

NA Not available.

1/ Single family residential.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 1996-1997 Tax Year, State of Hawaii* (July 1996).