

**Table 9.27-- REAL PROPERTY TAX RATES, BY COUNTIES: 1998**

[In dollars per \$1,000 net taxable value. For fiscal year ended June 30, 1998]

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	(X)
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	(X)	3.50	4.45	(X)
Homestead	(X)	(X)	(X)	4.04
Building:				
Improved residential	3.92	4.75	8.50	1/ 3.94
Unimproved residential	3.92	4.75	8.50	(X)
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	(X)	3.50	4.45	(X)
Homestead	(X)	(X)	(X)	3.18

X Not applicable.

1/ Single family residential.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 1997-1998 Tax Year, State of Hawaii* (July 1997).