

Table 9.52-- REAL PROPERTY TAX RATES, BY COUNTY: 2017

[In dollars per \$1,000 net taxable value. As of March 4, 2016. For fiscal year ending June 30]

Class	Honolulu	Kauai
Property 1/ Residential	3.50	6.05
Vacation rental	(X)	8.85
Commercial	12.40	8.10
Industrial	12.40	8.10
Agricultural 2/ Preservation	5.70	6.75
Conservation	5.70	(X)
Hotel and resort	(X)	6.75
Public service	12.90	10.85
Vacant agricultural	0.00	(X)
Homestead	8.50	(X)
Residential A	(X)	3.05
Residential investor	6.00	(X)
Commercialized home use	(X)	7.05
	(X)	5.05
Class	Maui	Hawaii
Building and land Residential	5.30	10.05
Apartment	6.00	10.85
Commercial	6.60	10.05
Industrial	6.69	10.05
Agricultural 2/ Conservation	5.66	9.25
Hotel and resort	5.80	10.85
Homestead	8.71	10.85
Homeowner	(X)	(X)
Time share	2.70	6.15
Commercialized residential	14.31	(X)
Affordable rental housing	4.35	(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, and Kauai consolidated classes as of July 1, 2014.

2/ '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, 2016 to June 30, 2017"

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed October 18, 2016.