

**Table 9.46-- REAL PROPERTY TAX RATES, BY COUNTY: 2018**

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

<b>Class</b>	<b>Honolulu</b>	<b>Kauai</b>
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	(X)	(X)
Hotel and resort	12.90	10.85
Public service	0.00	(X)
Vacant agricultural	8.50	(X)
Homestead	(X)	3.05
Residential A Tier 1	4.50	(X)
Tier 2	9.00	(X)
Residential investor	(X)	7.05
Commercialized home use	(X)	5.05
<b>Class</b>	<b>Maui</b>	<b>Hawaii</b>
Building and land		
Residential	5.54	11.10
Apartment	6.32	11.70
Commercial	7.28	10.70
Industrial	7.49	10.70
Agricultural 2/ Conservation	6.01	9.35
Hotel and resort	6.37	11.55
Homeowner	9.37	11.55
Time share	2.86	6.15
Commercialized residential	15.43	(X)
Affordable rental housing	4.56	(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, 2017 to June 30, 2018"

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed October 16, 2017.