

Table 9.46-- REAL PROPERTY TAX RATES, BY COUNTY: 2019

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

Class	Honolulu	Kauai
Property 1/		
Residential	3.50	6.05
Vacation rental	(X)	9.85
Commercial	12.40	8.10
Industrial	12.40	8.10
Agricultural 2/	5.70	6.75
Preservation	5.70	(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 Tier 1	4.50	(X)
Tier 2	9.00	(X)
Residential investor	(X)	8.05
Commercialized home use	(X)	5.05
Class	Maui	Hawaii
Building and land		
Residential	5.52	11.10
Apartment	6.31	11.70
Commercial	7.25	10.70
Industrial	7.45	10.70
Agricultural 2/	6.00	9.35
Conservation	6.35	11.55
Hotel and resort	9.37	11.55
Homeowner	2.85	6.15
Time share	15.41	(X)
Commercialized residential	4.55	(X)
Affordable rental housing	(X)	6.15
Short term rental	9.28	(X)

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, 2018 to June 30, 2019"

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed January 19, 2019.