

Table 9.48-- REAL PROPERTY TAX RATES, BY COUNTY: 2022

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

Class	Honolulu 1/	Kauai 1/
Property		
Residential	3.50	6.05
Residential A Tier 1 (1st \$ million value)	4.50	(X)
Tier 2 (in excess of \$1 million)	10.50	(X)
Residential investor	(X)	9.40
Bed and breakfast home	6.50	(X)
Vacation rental	(X)	9.85
Commercial	12.40	8.10
Industrial	12.40	8.10
Agricultural	5.70	6.75
Vacant agricultural	8.50	(X)
Preservation	5.70	(X)
Conservation	(X)	6.75
Hotel and resort	13.90	10.85
Public service	(X)	(X)
Homestead	(X)	3.05
Commercialized home use	(X)	5.05
Class	Maui	Hawaii 2/
Category		
Affordable rental housing	(X)	6.15
Agricultural ('Agricultural or Native Forests' in Hawaii County)	5.94	9.35
Apartment	5.55	11.70
Commercial	6.29	10.70
Residential: Up to \$2 M.	(X)	11.10
In excess of \$2 M.	(X)	13.60
Commercialized residential	4.40	(X)
Conservation	6.43	11.55
Homeowner	(X)	6.15
Hotel and resort	11.75	11.55
Industrial	7.20	10.70
Non-owner-occupied Tier 1: Up to \$800,000	5.45	(X)
Tier 2: \$800,001 to \$1.5 million	6.05	(X)
Tier 3: In excess of \$1.5 million	8.00	(X)
Owner-occupied Tier 1: Up to \$800,000	2.41	(X)
Tier 2: \$800,001 to \$1.5 million	2.51	(X)
Tier 3: In excess of \$1.5 million	2.71	(X)
Short term rental Tier 1: Up to \$800,000	11.11	(X)
Tier 2: \$800,001 to \$1.5 million	11.15	(X)
Tier 3: In excess of \$1.5 million	11.20	(X)
Time share	14.60	(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/ Hawaii has the same rate for 'Building' and 'Land' where assessment is separately determined and applied.

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, 2021 to June 30, 2022" <<https://www.realpropertyhonolulu.com/state-reports/>> accessed August 17, 2021.