

Table 9.49-- REAL PROPERTY TAX RATES, BY COUNTY: 2025

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

Class	Honolulu 1/	Kauai 1/	Maui	Hawaii 2/
Agricultural	5.70	6.75	5.74	9.35
Commercial	12.40	8.10	6.05	10.70
Hotel and resort	13.90	10.85	11.75	11.55
Industrial	12.40	8.10	7.05	10.70
Affordable rental housing	(X)	(X)	(X)	5.95
Apartment	(X)	(X)	3.50	11.70
Bed and breakfast home	6.50	(X)	(X)	(X)
Commercialized res. Tier 1: Up to \$1.0 million	(X)	(X)	4.00	(X)
Tier 2: \$1,000,001 to \$3.0 million	(X)	(X)	5.00	(X)
Tier 3: More than \$3.0 million	(X)	(X)	8.00	(X)
Conservation	(X)	6.75	6.43	11.55
Homeowner	(X)	(X)	(X)	5.95
Long term rental Tier 1: Up to \$1.0 million	(X)	(X)	3.00	(X)
Tier 2: \$1,000,001 to \$3.0 million	(X)	(X)	5.00	(X)
Tier 3: More than \$3.0 million	(X)	(X)	8.00	(X)
Non-owner-occupied Tier 1: Up to \$1.0 million	(X)	(X)	5.87	(X)
Tier 2: \$1,000,001 to \$3.0 million	(X)	(X)	8.50	(X)
Tier 3: More than \$3.0 million	(X)	(X)	14.00	(X)
Non-owner-occupied Tier 1: Up to/including \$1.3 million	(X)	5.45	(X)	(X)
Tier 2: \$1.3 million to \$2.0 million	(X)	6.05	(X)	(X)
Tier 3: More than \$2.0 million	(X)	9.40	(X)	(X)
Owner-occupied	(X)	2.59	(X)	(X)
Owner-occupied mixed-use	(X)	5.05	(X)	(X)
Owner-occupied Tier 1: Up to \$1.0 million	(X)	(X)	1.80	(X)
Tier 2: \$1,000,001 to \$3.0 million	(X)	(X)	2.00	(X)
Tier 3: More than \$3.0 million	(X)	(X)	3.25	(X)
Preservation	5.70	(X)	(X)	(X)
Public service	0.00	(X)	(X)	(X)
Residential	3.50	(X)	(X)	(X)
Residential A Tier 1: Up to \$1.0 million	4.00	(X)	(X)	(X)
Tier 2: More than \$1.0 million	11.40	(X)	(X)	(X)
Residential Tier 1: Portion valued less than \$2.0 million	4.00	(X)	(X)	11.10
Tier 2: Portion valued equal to/more than \$2.0 million	11.40	(X)	(X)	13.60
Residential investor	(X)	9.40	(X)	(X)
Transient vacation Tier 1: First \$800,000	9.00	(X)	(X)	(X)
Tier 2: More than \$800,000	11.50	(X)	(X)	(X)
TVR-STRH Tier 1: Up to \$1.0 million 3/	(X)	(X)	12.50	(X)
Tier 2: \$1,000,001 to \$3.0 million 3/	(X)	(X)	13.50	(X)
Tier 3: More than \$3.0 million 3/	(X)	(X)	15.00	(X)
Time share	(X)	(X)	14.60	(X)
Vacant agricultural	8.50	(X)	(X)	(X)
Vacation rental Tier 1: Less than or equal to \$1.0 million	(X)	11.30	(X)	(X)
Tier 2: \$1.0 million to \$2.5 million	(X)	11.75	(X)	(X)
Tier 3: Exceeding \$2.5 million	(X)	12.20	(X)	(X)

Continued on next page.

Table 9.49-- REAL PROPERTY TAX RATES, BY COUNTY: 2025 -- Con.

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.

3/ TVR-STRH is Transient vacation rental-short term rental housing.

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, 2024 to June 30, 2025" (August 2025) <<https://www.realpropertyhonolulu.com/state-reports/>> accessed September 13, 2024.