



# REAL PROPERTY TAX RATES in Hawaii

## (Fiscal Year July 1, 2008 to June 30, 2009)

Installment	Tax Period	Payment Due Date
1 <sup>st</sup>	July 1 to December 31	August 20
2 <sup>nd</sup>	January 1 to June 30	February 20

COUNTY	CLASS	NET TAXABLE BLDG (PER \$1,000)	NET TAXABLE LAND (PER \$1,000)	
<b>HONOLULU*</b>  	0 Vacant Agricultural	\$ 8.50	\$ 8.50	
	1 Residential	3.29	3.29	
	3 Commercial	12.40	12.40	
	4 Industrial	12.40	12.40	
	5 Agricultural	5.70	5.70	
	6 Preservation	5.70	5.70	
	7 Hotel & Resort	12.40	12.40	
	9 Public Service	0.00	0.00	
	<i>*Classes 2 &amp; 8 moved into class 1</i>			
	<b>MAUI</b>  	0 Time Share	\$ 14.00	\$ 14.00
1 Improved Residential		4.85	4.85	
2 Apartment		4.55	4.55	
3 Commercial		6.25	6.25	
4 Industrial		6.50	6.50	
5 Agricultural		4.50	4.50	
6 Conservation		4.75	4.75	
7 Hotel & Resort		8.20	8.20	
8 Unimproved Residential		5.35	5.35	
9 Homeowner		2.00	2.00	
<b>HAWAII*</b>  	0 Affordable Rental Housing	\$ 5.55	\$ 5.55	
	1 Residential	7.10	8.10	
	2 Apartment	8.10	8.10	
	3 Commercial	9.00	9.00	
	4 Industrial	9.00	9.00	
	5 Agricultural and Native Forest	6.35	8.35	
	6 Conservation	8.55	8.55	
	7 Hotel / Resort	9.00	9.00	
	9 Homeowner	5.55	5.55	
	<b>KAUAI</b>  	1 Single Family Residential	\$ 4.25	\$ 3.95
2 Apartment		7.90	6.90	
3 Commercial		7.90	6.90	
4 Industrial		7.90	6.90	
5 Agricultural		4.25	6.90	
6 Conservation		4.25	6.90	
7 Hotel & Resort		7.90	6.90	
8 Homestead		3.44	4.00	

*\*Denotes a change in tax class or rate from previous fiscal year\**