

Real Property Tax Rates

(Fiscal Year July 1, 2018 to June 30, 2019)

Payment Due Dates

1st Installment

Tax Period: July 1 - December 31 Payment Due: August 20

2nd Installment

Tax Period: January 1 - June 30 Payment Due: February 20

HONOLULU

*Residential A:

Tier 1 tax rate: applied to net taxable value of the property up to \$1,000,000

Tier 2 tax rate: applied to net taxable value of property in excess of \$1,000,000

MAUI

*Short Term Rental:

Overnight accommodations are provided to guests for compensation for periods of less than one hundred eighty days, in no more than two single-family dwelling units or one single family dwelling unit and one accessory dwelling unit, excluding bed and breakfast homes.

HAWAII ISLAND

KAUAI

Residential	Class	Net Taxable Bldg: (Per \$1000)	Net Taxable Land: (Per \$1000)	Tax Rate: (Per \$1000)
December Size Si	Residential			\$3.50
Industrial S12.40 Agricultural S5.70 Presenution S5.70 Public Service S0.00 Vaccont Agricultural S8.50 Residential African Tier 1	Hotel & Resort			\$12.90
Agricultural \$5.70 Preservation \$5.70 Public Service \$0.00 Vaccart Agricultural \$8.50 Residential A* *** Tier 1 \$4.50 Tier 2 \$9.00 Residential \$5.52 \$5.52 Apartment \$6.31 \$6.31 Commercial \$7.25 \$7.25 Industrial \$7.45 \$7.45 Agricultural \$6.00 \$6.00 Conservation \$6.35 \$6.35 Hotel & Resort \$9.37 \$9.37 Immediate \$15.41 \$15.41 Homeowner \$2.85 \$2.85 Commercialized Residential \$4.55 \$4.55 Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70	Commercial			\$12.40
Preservation \$5.70 Public Service \$0.00 Vacant Agricultural \$8.50 Residential A* ****	Industrial			\$12.40
Public Service S0.00	Agricultural			\$5.70
Vacant Agricultural \$8.50 Residential A* \$4.50 Tier I \$4.50 Tier 2 \$9.00 Residential \$5.52 \$5.52 Apartment \$6.31 \$6.31 Commercial \$7.25 \$7.25 Commercial (mdustrial) \$6.00 \$6.00 Conservation \$6.35 \$6.35 Agricultural \$6.00 \$6.00 Conservation \$6.35 \$6.35 Hotel \$ Resort \$9.37 \$9.37 Time Share \$15.41 \$15.41 Homeowner \$2.25 \$2.285 Commercialized Residential \$4.55 \$4.55 Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 </td <td>Preservation</td> <td></td> <td></td> <td>\$5.70</td>	Preservation			\$5.70
Tier 1	Public Service			\$0.00
Tier 1 \$4.50 Tier 2 \$9.00 Residential \$5.52 \$5.52 Aportment \$6.31 \$6.31 Commercial \$7.25 \$7.25 Industrial \$6.00 \$6.00 Conservation \$6.35 \$6.35 Hotel & Resort \$9.37 \$9.37 Hotel & Resort \$15.41 \$15.41 Homeowner \$2.85 \$2.85 Commercialized Residential \$4.55 \$4.55 Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Aportment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Homestead \$11.55 \$11.55 Homestead \$6.15 \$6.15 Commercial \$6.05	Vacant Agricultural			\$8.50
Tier 2 \$9.00 Residential \$5.52 \$5.52 Aportment \$6.31 \$6.31 Commercial \$7.25 \$7.25 Industrial \$7.45 \$7.45 Agricultural \$6.00 \$6.00 Conservation \$6.35 \$6.35 Hotel & Resort \$9.37 \$9.37 Immediate Residential \$1.54 \$1.541 Homeowner \$2.85 \$2.85 Commercialized Residential \$4.55 \$4.55 Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Homestead \$1.55 \$11.55 Residential \$6.75 Commercial \$6.	Residential A*			
Residential \$5.52 \$5.52 Aportment \$6.31 \$6.31 Commercial \$7.25 \$7.25 Industrial \$7.45 \$7.45 Agricultural \$6.00 \$6.00 Conservation \$6.35 \$6.35 Hotel & Resort \$9.37 \$9.37 Immediated Residential \$1.41 \$15.41 Homeowner \$2.85 \$2.85 Commercialized Residential \$4.55 \$4.55 Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.00 Affordable Rental Housing \$6.15 \$6.15 Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Homestead \$1.155 \$11.55 Residential \$9.85 \$6.15 Commercial \$9.85 \$6.05	Tier 1			\$4.50
Aportment \$6.31 \$6.31 Commercial \$7.25 \$7.25 Industrial \$7.45 \$7.45 Agricultural \$6.00 \$6.00 Conservation \$6.35 \$6.35 Hotel & Resort \$9.37 \$9.37 Time Share \$15.41 \$15.41 Homeowner \$2.85 \$2.85 Commercialized Residential \$4.55 \$4.55 Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Aportment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Homeowner \$6.15 \$6.15 Homeowner \$6.15 \$6.15 Homeowner \$6.15 \$6.15 <	Tier 2			\$9.00
Commercial \$7.25 \$7.45 Industrial \$57.45 \$7.45 Agricultural \$6.00 \$6.00 Conservation \$6.35 \$6.35 Hotel & Resort \$9.37 \$9.37 Time Share \$15.41 \$15.41 Homeowner \$2.85 \$2.85 Commercialized Residential \$4.55 \$4.55 Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Aportment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Homeowner \$6.15 \$6.15 Homeowner \$6.15 \$6.15 Vacation Rental \$9.85 \$9.85 Commercial \$9.85 \$9.85	Residential	\$5.52	\$5.52	
Industrial \$7.45 \$7.45 Agricultural \$6.00 \$6.00 Conservation \$6.35 \$6.35 Hotel & Resort \$9.37 \$9.37 Time Share \$15.41 \$15.41 Homeowner \$2.85 \$2.85 Commercialized Residential \$4.55 \$4.55 Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Commercial \$9.85 Commercial	Apartment	\$6.31	\$6.31	
Agricultural \$6.00 \$6.05 Conservation \$6.35 \$6.35 Hotel & Resort \$9.37 \$9.37 Time Share \$15.41 \$15.41 Homeowner \$2.85 \$2.85 Commercialized Residential \$4.55 \$4.55 Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Commercial \$9.85 \$9.85 Commercial \$9.85 \$9.85 <	Commercial	\$7.25	\$7.25	
Conservation \$6.35 \$6.35 Hotel & Resort \$9.37 \$9.37 Time Share \$15.41 \$15.41 Homeowner \$2.85 \$2.85 Commercialized Residential \$4.55 \$4.55 Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Hotel/Resort \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Homestead \$1.55 \$11.55 Residential \$9.85 \$6.15 Commercial \$9.85 \$6.15 Agricultural \$8.10 \$8.10 Industrial \$8.10 \$6.75 Conservation \$6.75 \$6.75 <tr< td=""><td>Industrial</td><td>\$7.45</td><td>\$7.45</td><td></td></tr<>	Industrial	\$7.45	\$7.45	
Hotel & Resort \$9.37 \$9.37 Time Share \$15.41 \$15.41 Homeowner \$2.85 \$2.85 Commercialized Residential \$4.55 \$4.55 Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Hotel/Resort \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Homestead \$3.05 \$6.75 Residential \$8.10 \$8.10 Industrial \$6.75 \$6.75 Commercial \$6.75 \$6.75 Hotel & Resort \$10.85 \$8.05	Agricultural	\$6.00	\$6.00	
Time Share \$15.41 \$15.41 Homeowner \$2.85 \$2.85 Commercialized Residential \$4.55 \$4.55 Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Hotel/Resort \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Residential \$9.85 \$6.95 Vacation Rental \$9.85 \$6.05 Commercial \$8.10 \$8.10 Industrial \$8.10 \$6.75 Conservation \$6.75 \$6.75 Hotel & Resort \$10.85 \$8.05	Conservation	\$6.35	\$6.35	
Homeowner \$2.85 \$2.85 Commercialized Residential \$4.55 \$4.55 Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Hotel/Resort \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Homestead \$1.55 \$6.15 Residential \$9.85 Commercial \$9.85 Commercial \$8.10 Industrial \$8.10 Agricultural \$6.75 Conservation \$6.75 Hotel & Resort \$10.85 Residential Investor \$8.05	Hotel & Resort	\$9.37	\$9.37	
Commercialized Residential \$4.55 \$4.55 Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Hotel/Resort \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Homestead \$3.05 \$3.05 Residential \$9.85 \$9.85 Commercial \$9.85 \$8.10 Industrial \$8.10 \$8.10 Agricultural \$8.10 \$8.10 Agricultural \$6.75 \$6.75 Hotel & Resort \$10.85 \$8.05	Time Share	\$15.41	\$15.41	
Short Term Rental* \$9.28 \$9.28 Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Hotel/Resort \$11.55 \$11.55 Homestead \$6.15 \$6.15 Residential \$9.85 Commercial \$9.85 Commercial \$9.85 Commercial \$9.85 Commercial \$8.10 Industrial \$8.10 Agricultural \$6.75 Conservation \$6.75 Hotel & Resort \$10.85 Residential Investor \$8.05	Homeowner	\$2.85	\$2.85	
Residential \$11.10 \$11.10 Affordable Rental Housing \$6.15 \$6.15 Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Hotel/Resort \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Homestead \$3.05 \$6.05 Vacation Rental \$9.85 Commercial \$9.85 Commercial \$8.10 Industrial \$8.10 Agricultural \$6.75 Conservation \$6.75 Hotel & Resort \$10.85 Residential Investor \$8.05	Commercialized Residential	\$4.55	\$4.55	
Affordable Rental Housing \$6.15 \$6.15 Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Hotel/Resort \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Homestead \$3.05 \$3.05 Residential \$9.85 \$0.55 Vacation Rental \$9.85 \$0.50 Commercial \$8.10 \$8.10 Industrial \$8.10 \$6.75 Conservation \$6.75 \$6.75 Hotel & Resort \$10.85 Residential Investor \$8.05	Short Term Rental*	\$9.28	\$9.28	
Apartment \$11.70 \$11.70 Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Hotel/Resort \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Homestead \$6.05 \$6.05 Vacation Rental \$9.85 Commercial \$8.10 Industrial \$8.10 Agricultural \$6.75 Conservation \$6.75 Hotel & Resort \$10.85 Residential Investor \$8.05	Residential	\$11.10	\$11.10	
Commercial \$10.70 \$10.70 Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Hotel/Resort \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Homestead \$3.05 \$3.05 Residential \$9.85 \$6.05 Vacation Rental \$9.85 \$8.10 Industrial \$8.10 \$8.10 Agricultural \$6.75 \$6.75 Conservation \$6.75 \$6.75 Hotel & Resort \$10.85 \$8.05	Affordable Rental Housing	\$6.15	\$6.15	
Industrial \$10.70 \$10.70 Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Hotel/Resort \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Homestead \$3.05 \$8.05 Residential \$6.05 \$9.85 Vacation Rental \$9.85 \$8.10 Industrial \$8.10 \$8.10 Agricultural \$6.75 \$6.75 Hotel & Resort \$10.85 \$8.05	Apartment	\$11.70	\$11.70	
Agricultural & Native Forest \$9.35 \$9.35 Conservation \$11.55 \$11.55 Hotel/Resort \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Homestead \$3.05 Residential \$6.05 Vacation Rental \$9.85 Commercial \$8.10 Industrial \$8.10 Agricultural \$6.75 Conservation \$6.75 Hotel & Resort \$10.85 Residential Investor \$8.05	Commercial	\$10.70	\$10.70	
Conservation \$11.55 \$11.55 Hotel/Resort \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Homestead \$3.05 \$3.05 Residential \$6.05 \$6.05 Vacation Rental \$9.85 \$8.10 Industrial \$8.10 \$8.10 Agricultural \$6.75 \$6.75 Hotel & Resort \$10.85 \$8.05	Industrial	\$10.70	\$10.70	
Conservation \$11.55 \$11.55 Hotel/Resort \$11.55 \$11.55 Homeowner \$6.15 \$6.15 Homestead \$3.05 \$3.05 Residential \$6.05 \$6.05 Vacation Rental \$9.85 \$8.10 Industrial \$8.10 \$8.10 Agricultural \$6.75 \$6.75 Hotel & Resort \$10.85 \$8.05	Agricultural & Native Forest	\$9.35	\$9.35	
Homeowner \$6.15 \$6.15 Homestead \$3.05 Residential \$6.05 Vacation Rental \$9.85 Commercial \$8.10 Industrial \$8.10 Agricultural \$6.75 Conservation \$6.75 Hotel & Resort \$10.85 Residential Investor \$8.05		\$11.55	\$11.55	
Homestead \$3.05 Residential \$6.05 Vacation Rental \$9.85 Commercial \$8.10 Industrial \$8.10 Agricultural \$6.75 Conservation \$6.75 Hotel & Resort \$10.85 Residential Investor \$8.05	Hotel/Resort	\$11.55	\$11.55	
Residential\$6.05Vacation Rental\$9.85Commercial\$8.10Industrial\$8.10Agricultural\$6.75Conservation\$6.75Hotel & Resort\$10.85Residential Investor\$8.05	Homeowner	\$6.15	\$6.15	
Residential\$6.05Vacation Rental\$9.85Commercial\$8.10Industrial\$8.10Agricultural\$6.75Conservation\$6.75Hotel & Resort\$10.85Residential Investor\$8.05	Homestead			\$3.05
Vacation Rental\$9.85Commercial\$8.10Industrial\$8.10Agricultural\$6.75Conservation\$6.75Hotel & Resort\$10.85Residential Investor\$8.05				
Commercial\$8.10Industrial\$8.10Agricultural\$6.75Conservation\$6.75Hotel & Resort\$10.85Residential Investor\$8.05				
Industrial\$8.10Agricultural\$6.75Conservation\$6.75Hotel & Resort\$10.85Residential Investor\$8.05				
Agricultural\$6.75Conservation\$6.75Hotel & Resort\$10.85Residential Investor\$8.05				
Conservation\$6.75Hotel & Resort\$10.85Residential Investor\$8.05				
Hotel & Resort\$10.85Residential Investor\$8.05				
Residential Investor \$8.05				
99.09	Commercialized Home Use			\$5.05





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Hawaii is our home.

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