



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

Class	Net Taxable Bldg: (Per \$1000)	Net Taxable Land: (Per \$1000)	Tax Rate: (Per \$1000)
Residential			\$3.50
Hotel & Resort			\$12.90
Commercial			\$12.40
Industrial			\$12.40
Agricultural			\$5.70
Preservation			\$5.70
Public Service			\$0.00
Vacant 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	
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
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
Commercialized Home Use			\$5.05

