

# Real Property Tax Rates (Fiscal Year July 1, 2017 to June 30, 2018)

# \*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

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 \$1,00,000

### **MAUI**

## **HAWAII ISLAND**

#### KAUAI

Residential Hotel & Resort  Commercial Industrial Agricultural Preservation Public Service Vaccant Agricultural Residential A* Titer 1 Titer 2 Residential S.5.54 Apartment S.6.32 S.6.32 Commercial Industrial Agricultural S.6.34 S.7.28 Industrial S.7.49 S.7.49 Agricultural Conservation S.6.37 S.6.37 Hotel & Resort S.9.37 S.	Tax Rate: (Per \$1000)	Net Taxable Land: (Per \$1000)	Net Taxable Bldg: (Per \$1000)	Class
Commercial Industrial Agricultural Preservation Public Service Vacant Agricultural Residential A*  Tier 1  Tier 2 Residential Apartment S6.32 S6.32 Commercial S7.28 S7.28 Industrial S6.01 S6.01 S6.01 Conservation S6.37 S6.37 Hotel & Resort S9.37 S9.37 Time Share S15.43 Homeowner S2.86 S2.86 Commercialized Residential S11.10 S11.10 S11.10 Affordable Rental Housing S6.15 S6.15 Apartment S11.70 S11.70 Commercial S10.70 S10.70 Agricultural S10.70 S10.70 Agricultural S10.70 S10.70 Agricultural S10.70 S10.70 Agricultural S11.55 S11.55 Fotel/Resort S11.55 Fotel/Resor	\$3.50			Residential
Industrial Agricultural Preservation Public Service Vacant Agricultural Residential A*  Tier 1  Tier 2  Residential \$5.54 \$5.54  Apartment \$6.32 \$5.32  Commercial \$7.28 \$7.28  Industrial \$6.01 \$6.01  Conservation \$6.37 \$6.37  Hotel & Resort \$9.37 \$9.37  Time Share \$15.43 \$15.43  Homeowner \$2.86 \$2.86  Commercial \$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 \$0.15 \$11.55  Fottel/Resort \$9.35 \$9.35  Conservation \$11.55 \$11.55  Fottel/Resort \$11.55 \$11.55  Formestead  Residential  Vacation Rental  Commercial  Industrial  Agricultural & Native Forest \$9.35 \$9.35  Conservation \$11.55 \$11.55  Formestead  Residential  Vacation Rental  Commercial  Industrial  Agricultural & Native Forest \$6.15 \$6.15  Formestead  Residential  Vacation Rental  Commercial  Industrial  Agricultural	\$12.90			Hotel & Resort
Agricultural Preservation Public Service Vacant Agricultural Residential A*  Tier 1  Tier 2  Residential \$5.54 \$5.54 \$5.54 \$5.54 \$Apartment \$6.32 \$6.3	\$12.40			Commercial
Preservation Public Service Vacant Agricultural Residential A*  Tier 1 Tier 2 Residential \$5.54 \$5.54  Apartment \$6.32 \$6.32  Commercial \$7.28 \$7.28  Industrial \$7.49 \$7.49  Agricultural \$6.01 \$6.01  Conservation \$6.37 \$6.37  Hotel & Resort \$9.37 \$9.37  Time Share \$15.43 \$15.43  Homeowner \$2.86 \$2.86  Commercialized 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  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  Agricultural & Native Forest \$9.35 \$9.35  Conservation \$11.55 \$11.55  Hotel/Resort \$11.55 \$11.55  Homeowner \$6.15 \$6.15  Agricultural & Residential \$10.70 \$10.70  Agricultural & Residential \$1	\$12.40			Industrial
Public Service  Vacant Agricultural  Residential A*  Tier 1  Tier 2  Residential \$5.54 \$5.54  Apartment \$6.32 \$6.32  Commercial \$7.28 \$7.28  Industrial \$7.49 \$7.49  Agricultural \$6.01 \$6.01  Conservation \$6.37 \$6.37  Hotel & Resort \$9.37 \$9.37  Time Share \$15.43 \$15.43  Homeowner \$2.86 \$2.86  Commercialized 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  Hotel & Resort \$11.55 \$11.55  Homeowner \$6.15 \$6.15  Agricultural & Native Forest \$11.55 \$11.55  Homeowner \$6.15 \$6.15  Agricultural & Residential \$11.00 \$11.00  Agricultural & Residential \$11.55 \$11.55  Homeowner \$6.15 \$6.15  Agricultural & Residential \$11.00 \$11.50  Agricultural & Residential \$11.55 \$11.55  Homeowner \$6.15 \$6.15  Agricultural & Residential \$11.55 \$11.55  Agricultural & Residential \$11.55 \$11.55  Homeowner \$11.55 \$11.55	\$5.70			Agricultural
Nacant Agricultural   Residential A*   Tier 1   Tier 2   S5.54   S5.54   S5.54   Apartment   S6.32   S6.33   S6.01	\$5.70			Preservation
Residential A*  Tier 1  Tier 2  Residential \$5.54 \$5.54  Apartment \$6.32 \$6.32  Commercial \$7.28 \$7.28  Industrial \$7.49 \$7.49  Agricultural \$6.01 \$6.01  Conservation \$6.37 \$6.37  Hotel & Resort \$9.37 \$9.37  Time Share \$15.43 \$15.43  Homeowner \$2.86 \$2.86  Commercialized Residential \$4.56 \$4.56  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  Apartment \$11.55 \$11.55  Homeowner \$6.15 \$6.15  Agricultural & Native Forest \$9.35 \$9.35  Conservation \$11.55 \$11.55  Homeowner \$6.15 \$6.15  Agricultural Residential \$10.70 \$10.70  Agricultural & Native Forest \$9.35 \$9.35  Conservation \$11.55 \$11.55  Homeowner \$6.15 \$6.15  Agricultural & Residential \$10.70 \$10.70  Agricultural \$10.70 \$	\$0.00			Public Service
Tier 1 Tier 2  Residential \$5.54 \$5.54  Apartment \$6.32 \$6.32  Commercial \$7.28 \$7.28  Industrial \$7.49 \$7.49  Agricultural \$6.01 \$6.01  Conservation \$6.37 \$6.37  Hotel & Resort \$9.37 \$9.37  Time Share \$15.43 \$15.43  Homeowner \$2.86 \$2.86  Commercialized Residential \$4.56 \$4.56  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  Fotel/Resort \$11.55 \$11.55  Forestead  Residential  Vacation Rental  Commercial Industrial  Agricultural & Native Forest \$9.35 \$6.15  Apartment \$11.55 \$11.55  Forestead  Residential  Vacation Rental  Commercial Industrial  Agricultural & Native Forest \$9.35 \$6.15  Apartment \$11.55 \$11.55  Forestead  Residential  Vacation Rental  Commercial Industrial  Agricultural &	\$8.50			Vacant Agricultural
Tier 2   Sesidential   S5.54   S5.54   S5.54   Apartment   S6.32   S6.33   S6.01   S6.01   S6.01   S6.01   S6.01   S6.01   S6.01   S6.01   S6.37   S6.38   S				Residential A*
Residential         \$5.54         \$5.54           Apartment         \$6.32         \$6.32           Commercial         \$7.28         \$7.28           Industrial         \$7.49         \$7.49           Agricultural         \$6.01         \$6.01           Conservation         \$6.37         \$6.37           Hotel & Resort         \$9.37         \$9.37           Time Share         \$15.43         \$15.43           Homeowner         \$2.86         \$2.86           Commercialized Residential         \$4.56         \$4.56           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           Homeowner         \$6.15         \$6.15           Formeretead         \$6.15         \$6.15           Homeowner         \$6.15         \$6.15           Ho	\$4.50			Tier 1
Sci	\$9.00			Tier 2
S7.28   S7.28   Industrial   S7.49   S7.47		\$5.54	\$5.54	Residential
S7.49   S7.49   S7.49   Agricultural   S6.01   S6.01   S6.01   S6.01   S6.01   S6.01   S6.01   S6.07   S6.37   S6.37   S6.37   S9.37   S9.38   S9.36   S9.36   S9.36   S9.36   S9.36   S9.36   S9.36   S9.37		\$6.32	\$6.32	Apartment
Agricultural \$6.01 \$6.01  Conservation \$6.37 \$6.37  Hotel & Resort \$9.37 \$9.37  Time Share \$15.43 \$15.43  Homeowner \$2.86 \$2.86  Commercialized Residential \$4.56 \$4.56  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  Fomestead  Residential  Vacation Rental  Commercial  Industrial  Commercial  Agricultural		\$7.28	\$7.28	Commercial
Conservation         \$6.37         \$6.37           Hotel & Resort         \$9.37         \$9.37           Time Share         \$15.43         \$15.43           Homeowner         \$2.86         \$2.86           Commercialized Residential         \$4.56         \$4.56           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		\$7.49	\$7.49	Industrial
Conservation         \$6.37         \$6.37           Hotel & Resort         \$9.37         \$9.37           Time Share         \$15.43         \$15.43           Homeowner         \$2.86         \$2.86           Commercialized Residential         \$4.56         \$4.56           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		\$6.01	\$6.01	Agricultural
Time Share \$15.43 \$15.43  Homeowner \$2.86 \$2.86  Commercialized Residential \$4.56 \$4.56  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  Fomestead  Residential  Vacation Rental  Commercial  Industrial  Agricultural		\$6.37	\$6.37	- Charles - Char
Section   Sect		\$9.37	\$9.37	Hotel & Resort
S2.86   S2.86   Commercialized Residential   S4.56		\$15.43	\$15.43	Time Share
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  Residential  Vacation Rental  Commercial  Industrial  Agricultural		\$2.86	estimate.	Homeowner
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  Fomestead  Residential  Vacation Rental  Commercial  Industrial  Agricultural		\$4.56	\$4.56	Commercialized Residential
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  Fomestead  Residential  Vacation Rental  Commercial  Industrial  Agricultural		\$11.10	\$11.10	Residential
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         Residential           Vacation Rental         Commercial           Industrial         Agricultural		100 (0.00 dec	232027777	
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         Residential           Vacation Rental         Commercial           Industrial         Agricultural		200	1 21	- W
Since   Sinc				
Agricultural & Native Forest \$9.35 \$9.35  Conservation \$11.55 \$11.55  Hotel/Resort \$11.55 \$11.55  Homeowner \$6.15 \$6.15  Formestead Residential Vacation Rental Commercial Industrial Agricultural				
Conservation \$11.55 \$11.55  Hotel/Resort \$11.55 \$11.55  Homeowner \$6.15 \$6.15  Homestead Residential Vacation Rental Commercial Industrial Agricultural				
Hotel/Resort \$11.55 \$11.55  Homeowner \$6.15 \$6.15  Homestead Residential Vacation Rental Commercial Industrial Agricultural				
Homeowner \$6.15 \$6.15  Homestead  Residential  Vacation Rental  Commercial  Industrial  Agricultural				7
Fomestead  Residential  Vacation Rental  Commercial  Industrial  Agricultural				
Residential Vacation Rental Commercial Industrial Agricultural		\$6.15	\$6.15	Homeowner
Vacation Rental  Commercial  Industrial  Agricultural	\$3.05			<b>Homestead</b>
Commercial Industrial Agricultural	\$6.05			Residential
Industrial Agricultural	\$8.85			Vacation Rental
Agricultural	\$8.10			Commercial
	\$8.10			Industrial
	\$6.75			Agricultural
Conservation	\$6.75			Conservation
Hotel & Resort	\$10.85			Hotel & Resort
Residential Investor	\$7.05			Residential Investor

For more information on real property tax payment options, please visit your county's website. This flyer does not provide tax or legal advice pertaining to a specific situation. Consult a lawyer or tax professional before entering into a transaction. The information in this flyer is intended for educational purposes only and may not be applicable in all situations. All rights to these materials are reserved; no reproduction without prior written consent.



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