



## 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			\$13.90
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			\$10.50
Residential	\$5.60	\$5.60	
Apartment	\$6.31	\$6.31	
Commercial	\$7.39	\$7.39	
Industrial	\$7.48	\$7.48	
Agricultural	\$5.94	\$5.94	
Conservation	\$6.43	\$6.43	
Hotel & Resort	\$11.00	\$11.00	
Time Share	\$14.40	\$14.40	
Homeowner	\$2.90	\$2.90	
Commercialized Residential	\$4.60	\$4.60	
Short Term Rental*	\$10.75	\$10.75	
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

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.

