



**TITLE GUARANTY  
HAWAII**

**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 assessed valuation of the property up to \$1,000,000
- Tier 2 tax rate: applied to net taxable assessed valuation of property in excess of \$1,000,000

**MAUI**

\*Non-Owner Occupied, Commercial, Short-Term Rental and Owner-Occupied:

- Tier 1 tax rate: applied to net taxable assessed valuation of the property up to \$800,000
- Tier 2 tax rate: applied to net taxable assessed valuation of property from \$800,001 to \$1,500,000
- Tier 3 tax rate: applied to net taxable assessed valuation of property in excess of \$1,500,000

**Hawaii**

\*Residential:

- Tier 1 tax rate: applied to net taxable assessed valuation of the property less than \$2,000,000
- Tier 2 tax rate: applied to net taxable assessed valuation of the property greater than or equal to \$2,000,000

**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
Bed and Breakfast Home			\$6.50

Non-Owner Occupied*			
Tier 1	\$5.45	\$5.45	
Tier 2	\$6.05	\$6.05	
Tier 3	\$6.90	\$6.90	
Apartment	\$5.55	\$5.55	
Commercial*			
Tier 1	\$6.29	\$6.29	
Tier 2	\$6.29	\$6.29	
Tier 3	\$6.29	\$6.29	
Industrial	\$7.20	\$7.20	
Agricultural	\$5.94	\$5.94	
Conservation	\$6.43	\$6.43	
Hotel and Resort	\$10.70	\$10.70	
Time Share	\$14.40	\$14.40	
Short-Term Rental**			
Tier 1	\$11.08	\$11.08	
Tier 2	\$11.08	\$11.08	
Tier 3	\$11.08	\$11.08	
Owner-Occupied*			
Tier 1	\$2.51	\$2.51	
Tier 2	\$2.56	\$2.56	
Tier 3	\$2.61	\$2.61	
Commercialized Residential	\$4.60	\$4.60	

Residential*			
Tier 1	\$11.10	\$11.10	
Tier 2	\$13.60	\$13.60	
Affordable Rental Housing	\$6.15	\$6.15	
Apartment	\$11.70	\$11.70	
Commercial	\$10.70	\$10.70	
Industrial	\$10.70	\$10.70	
Agricultural and 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 and Resort	\$10.85		
Residential Investor	\$9.40		
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.

REAL PROPERTY TAX RATES

Fiscal Year July 1, 2020 to June 30, 2021