

REAL PROPERTY TAX RATES

Fiscal Year Beginning July 1, 2023 through June 30, 2024

Rates listed are per \$1,000 of net taxable assessed valuation for the fiscal year July 1, 2023 through June 30, 2024.

HONOLULU County

PROPERTY CLASS	TAXABLE BUILDING PER/\$1,000
RESIDENTIAL	\$3.50
HOTEL AND 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 - 1st \$1M value	\$4.50
RESIDENTIAL A: TIER 2 - In Excess of \$1M	\$10.50
BED AND BREAKFAST HOME	\$6.50

MAUI County

* Tiered-Rated System:

TIER 1: Up to \$1,000,000 TIER 2: \$1,000,001 to \$3,000,000 TIER 3: More than \$3,000,000

Classification		
OWNER OCCUPIED *	Tier 1: \$1.90 Tier 2: \$2.00 Tier 3: \$2.75	
NON-OWNER OCCUPIED	Tier 1: Up to \$1,000,000 \$5.85 Tier 2: \$1,000,001 to \$4,500,000 \$8.00 Tier 3: More than \$4,500,000 \$12.50	
APARTMENT	\$3.50	
COMMERCIAL	\$6.05	
INDUSTRIAL	\$7.05	
AGRICULTURAL	\$5.74	
CONSERVATION	\$6.43	
HOTEL & RESORT	\$11.75	
TIMESHARE	\$14.60	
TVR-STRH	\$11.85	
LONG-TERM RENTAL *	Tier 1: \$3.00 Tier 2: \$5.00 Tier 3: \$8.00	
COMMERCIALIZED RESIDENTIAL	\$4.40	

KAUAI County

PROPERTY CLASS	TAXABLE BUILDING PER/\$1,000
HOMESTEAD	\$2.59
RESIDENTIAL	\$5.45
RESIDENTIAL INVESTOR	\$9.40
VACATION RENTAL	\$9.85
HOTEL & RESORT	\$10.85
COMMERCIAL	\$8.10
COMMERCIALIZED HOME USE	\$5.05
INDUSTRIAL	\$8.10
AGRICULTURAL	\$6.75
CONSERVATION	\$6.75

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HONOLULU - MAUI KAUAI - HAWAII COUNTIES **AUG** 20 151 Hekili Street, Ste. 201 Kailua, HI 96734

HAWAII County

PROPERTY CLASS	PER \$1,000 NET TAXABLE VALUE
AFFORDABLE RENTAL HOUSING	\$6.15
RESIDENTIAL	
*PORTION VALUED LESS THAN \$2 MILLION	\$11.10
*PORTION VALUED AT \$2 MILLION AND MORE	\$13.60
APARTMENT	\$11.70
COMMERCIAL	\$10.70
INDUSTRIAL	\$10.70
AGRICULTURAL & NATIVE FOREST	\$9.35
CONSERVATION	\$11.55
HOTEL & RESORT	\$11.55
HOMEOWNER	\$6.15

HONOLULU - KAUAI COUNTIES

DEADLINE FOR FILING EXEMPTION CLAIMS AND OWNERSHIP DOCUMENTS.

MAUI - HAWAII COUNTIES

DEADLINE FOR FILING EXEMPTION CLAIMS AND OWNERSHIP DOCUMENTS.

HONOLULU - MAUI KAUAI - HAWAII COUNTIES



SECOND HALF OF FISCAL YEAR TAX

For more information, please visit your county's website.

FIRST HALF OF FISCAL YEAR TAX