



OLD REPUBLIC TITLE

REAL PROPERTY TAX RATES

Fiscal Year Beginning July 1, 2021 through June 30, 2022

Rates listed are per \$1,000 of net taxable assessed valuation for the fiscal year July 1, 2021 through June 30, 2022.

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

New Tiered-Rated System:

TIER 1: Up to \$800,000
TIER 2: \$800,001 to \$1,500,000
TIER 3: More than \$1,500,000

PROPERTY CLASS	
OWNER OCCUPIED	Tier 1: \$2.41 Tier 2: \$2.51 Tier 3: \$2.71
NON-OWNER OCCUPIED	Tier 1: \$5.45 Tier 2: \$6.05 Tier 3: \$8.00
APARTMENT	\$5.55
COMMERCIAL	\$6.29 (For all 3 Tiers)
INDUSTRIAL	\$7.20
AGRICULTURAL	\$5.94
CONSERVATION	\$6.43
HOTEL & RESORT	\$11.75
TIMESHARE	\$14.60
SHORT-TERM RENTAL	Tier 1: \$11.11 Tier 2: \$11.15 Tier 3: \$11.20
COMMERCIALIZED RESIDENTIAL	\$4.40

KAUAI County

PROPERTY CLASS	TAXABLE BUILDING PER/\$1,000
HOMESTEAD	\$3.05
RESIDENTIAL	\$6.05
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

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 • MAUI
KAUAI • HAWAII COUNTIES

AUG
20

FIRST HALF
OF FISCAL
YEAR TAX
PAYMENTS
DUE.

HONOLULU • KAUAI COUNTIES

SEPT
30

DEADLINE FOR
FILING EXEMPTION
CLAIMS AND
OWNERSHIP
DOCUMENTS.

MAUI • HAWAII COUNTIES

DEC
31

DEADLINE FOR
FILING EXEMPTION
CLAIMS AND
OWNERSHIP
DOCUMENTS.

HONOLULU • MAUI
KAUAI • HAWAII COUNTIES

FEB
20

SECOND HALF
OF FISCAL
YEAR TAX
PAYMENTS
DUE.

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

