

REAL PROPERTY TAX RATES

Fiscal Year Beginning July 1, 2020 through June 30, 2021

Rates listed are per \$1,000 of net taxable assessed valuation for the fiscal year July 1, 2020 through June 30, 2021.

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 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: \$2.51 Tier 2: \$2.56 Tier 3: \$2.61	
NON-OWNER OCCUPIED	Tier 1: \$5.45 Tier 2: \$6.05 Tier 3: \$6.90	
APARTMENT	\$5.55	
COMMERCIAL	\$6.29 (For all 3 Tiers)	
INDUSTRIAL	\$7.20	
AGRICULTURAL	\$5.94	
CONSERVATION	\$6.43	
HOTEL & RESORT	\$10.70	
TIMESHARE	\$14.40	
SHORT-TERM RENTAL	\$11.08 (For all 3 Tiers)	
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	TAXABLE BUILDING PER/\$1,000	TAXABLE LAND PER/ \$1,000
AFFORDABLE RENTAL HOUSING	\$6.15	\$6.15
RESIDENTIAL		
*PORTION VALUED LESS THAN \$2 MILLION	\$11.10	\$11.10
*PORTION VALUED AT \$2 MILLION AND MORE	\$13.60	\$13.60
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

HONOLULU - MAUI KAUAI - HAWAII COUNTIES

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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 21

DEADLINE FOR FILING EXEMPTION CLAIMS AND OWNERSHIP DOCUMENTS. HONOLULU - MAUI KAUAI - HAWAII COUNTIES



SECOND HALF OF FISCAL YEAR TAX PAYMENTS DUE.

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