

REAL PROPERTY TAX RATES

Fiscal Year Beginning **July 1, 2024 through June 30, 2025**

Rates listed are per \$1,000 of net taxable assessed valuation for the fiscal year July 1, 2024 through June 30, 2025.

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 ≤ \$1M	\$4.00
TIER 2 > \$1M	\$11.40
BED AND BREAKFAST HOME	\$6.50
TRANSIENT VACATION: TIER 1 ≤ \$800K	\$9.00
TIER 2 > \$800K	\$11.50

MAUI County

* Tiered-Rated System:

TIER 1 ≤ \$1M

TIER 2 > \$1M, ≤ \$3M

TIER 3 > \$3M

PROPERTY CLASS	TAXABLE BUILDING PER/\$1,000
OWNER OCCUPIED*	TIER 1: \$1.80 TIER 2: \$2.00 TIER 3: \$3.25
NON-OWNER OCCUPIED*	TIER 1: \$5.87 TIER 2: \$8.50 TIER 3: \$14.00
APARTMENT	\$3.50
COMMERCIAL	\$6.05
INDUSTRIAL	\$7.05
AGRICULTURAL	\$5.74
CONSERVATION	\$6.43
HOTEL & RESORT	\$11.75
TIMESHARE	\$14.60
TVR-STRH*	TIER 1: \$12.50 TIER 2: \$13.50 TIER 3: \$15.00
LONG-TERM RENTAL*	TIER 1: \$3.00 TIER 2: \$5.00 TIER 3: \$8.00
COMMERCIALIZED RESIDENTIAL*	TIER 1: \$4.00 TIER 2: \$5.00 TIER 3: \$8.00

KAUAI County

PROPERTY CLASS	TAXABLE BUILDING PER/\$1,000
OWNER-OCCUPIED	\$2.59
NON-OWNER-OCCUPIED: TIER 1 ≤ \$1.3M	\$5.45
TIER 2 > \$1.3M, ≤ \$2M	\$6.05
TIER 3 > \$2M	\$9.40
VACATION RENTAL: TIER 1 ≤ \$1M	\$11.30
TIER 2 > \$1M, ≤ \$2.5M	\$11.75
TIER 3 > \$2.5M	\$12.20
COMMERCIAL	\$8.10
INDUSTRIAL	\$8.10
AGRICULTURAL	\$6.75
CONSERVATION	\$6.75
HOTEL AND RESORT	\$11.75
OWNER-OCCUPIED MIXED-USE	\$5.05

HAWAII County

PROPERTY CLASS	TAXABLE BUILDING PER/\$1,000
AFFORDABLE RENTAL HOUSING	\$5.95
RESIDENTIAL: TIER 1 < \$2M	\$11.10
TIER 2 ≥ \$2M	\$13.60
APARTMENT	\$11.70
COMMERCIAL	\$10.70
INDUSTRIAL	\$10.70
AGRICULTURAL & NATIVE FOREST	\$9.35
CONSERVATION	\$11.55
HOTEL & RESORT	\$11.55
HOMEOWNER	\$5.95

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.

