

REAL PROPERTY TAX RATES In HAWAII
FISCAL YEAR JULY 1, 2004 To JUNE 30, 2005

County	Class		Tax Rate Per \$1,000 Net Taxable	
HONOLULU	A 1	Improved Residential	\$ 3.75	
	B 8	Unimproved Residential	5.72	
	C 2	Apartment	3.75	
	D 7	Hotel and Resort	11.37	
	E 3	Commercial	11.37	
	F 4	Industrial	11.37	
	G 5	Agricultural	9.57	
	H 6	Preservation	9.57	
	I 9	Public Service	0.00	
County	Class		Tax Rate Per \$1,000 Net Taxable Building	Tax Rate Per \$1,000 Net Taxable Land
MAUI	A 1	Improved Residential	\$ 5.86	\$ 5.86
	B 8	Unimproved Residential	5.86	5.86
	C 2	Apartment	5.86	5.86
	D 3	Commercial	6.75	6.75
	E 4	Industrial	6.75	6.75
	F 5	Agricultural	4.93	4.93
	G 6	Conservation	4.93	4.93
	H 7	Hotel and Resort	8.30	8.30
	I 9	Homeowner	3.55	3.55
HAWAII	A 1	Improved Residential	\$ 9.10	\$ 9.10
	B 2	Apartment	9.85	9.85
	C 3	Commercial	9.85	9.85
	D 4	Industrial	9.85	9.85
	E 5	Agricultural or Native Forests	9.85	9.85
	F 6	Conservation	9.85	9.85
	G 7	Hotel and Resort	9.85	9.85
	H 8	Unimproved Residential	9.85	9.85
	I 9	Homeowner	5.55	5.55
KAUAI	A 1	Single Family Residential	\$ 4.30	\$ 5.14
	B 2	Apartment	7.95	8.20
	C 7	Hotel and Resort	7.95	8.20
	D 3	Commercial	7.95	8.20
	E 4	Industrial	7.95	8.20
	F 5	Agricultural	4.30	7.60
	G 6	Conservation	4.30	8.10
	H 8	Homestead	3.44	4.00

Administration / Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu
August 5, 2004