

**REAL PROPERTY TAX RATES - CITY & COUNTY OF HONOLULU\***

Class	7/1/07-6/30/08**	7/1/06-6/30/07**	7/1/05-6/30/06**	7/1/04-6/30/05**	7/1/03-6/30/04	7/1/02-6/30/03	7/1/01-6/30/02	7/1/00-6/30/01	7/1/99-6/30/00	7/1/98-6/30/99
<b>Improved Residential</b>	\$3.29	\$3.59	\$3.75	\$3.75						
Building					\$3.75	\$3.65	\$3.65	\$3.65	\$3.65	\$3.49
Land					\$3.75	\$3.65	\$3.65	\$3.65	\$3.65	\$3.49
<b>Unimproved Residential</b>	\$5.70	\$5.72	\$5.72	\$5.72						
Building					\$5.35	\$4.66	\$4.66	\$4.66	\$4.66	\$4.00
Land					\$5.35	\$4.66	\$4.66	\$4.66	\$4.66	\$4.00
<b>Apartment</b>	\$3.29	\$3.59	\$3.75	\$3.75						
Building					\$3.75	\$3.93	\$4.21	\$4.49	\$4.49	\$3.97
Land					\$3.75	\$3.93	\$4.21	\$4.49	\$4.49	\$3.97
<b>Hotel/Resort</b>	\$12.40	\$11.97	\$11.37	\$11.37						
Building					\$10.63	\$9.96	\$9.96	\$9.96	\$9.96	\$9.64
Land					\$10.63	\$9.96	\$9.96	\$9.96	\$9.96	\$9.64
<b>Commercial</b>	\$12.40	\$11.97	\$11.37	\$11.37						
Building					\$10.63	\$9.25	\$9.25	\$9.25	\$9.25	\$8.88
Land					\$10.63	\$9.25	\$9.25	\$9.25	\$9.25	\$8.88
<b>Industrial</b>	\$12.40	\$11.97	\$11.37	\$11.37						
Building					\$10.63	\$9.39	\$9.39	\$9.39	\$9.39	\$8.62
Land					\$10.63	\$9.39	\$9.39	\$9.39	\$9.39	\$8.62
<b>Agricultural</b>	\$5.70	\$8.57	\$8.57	\$9.57						
Building					\$10.63	\$9.89	\$9.89	\$9.89	\$9.89	\$9.00
Land					\$10.63	\$9.89	\$9.89	\$9.89	\$9.89	\$9.00
<b>Vacant Agricultural</b>	\$8.50	\$8.57	\$8.57							
Building				n/a	n/a	n/a	n/a	n/a	n/a	n/a
Land				n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Preservation</b>	\$5.70	\$9.57	\$9.57	\$9.57						
Building					\$10.63	n/a	n/a	n/a	n/a	n/a
Land					\$10.63	n/a	n/a	n/a	n/a	n/a
<b>Conservation</b>										
Building	n/a	n/a	n/a	n/a	n/a	\$9.25	\$9.25	\$9.25	\$9.25	\$9.00
Land	n/a	n/a	n/a	n/a	n/a	\$9.25	\$9.25	\$9.25	\$9.25	\$9.00
<b>Public Service</b>	\$0	\$0	\$0	\$0						
Building					\$0	\$0	\$0	n/a	n/a	n/a
Land					\$0	\$0	\$0	n/a	n/a	n/a
*Property Assessed at 100% of Fair Market Value										
**Honolulu moves to single rate for building & land										

REAL PROPERTY TAX RATES - COUNTY OF MAUI*										
Class	7/1/07-6/30/08	7/1/06-6/30/07	7/1/05-6/30/06	7/1/04-6/30/05	7/1/03-6/30/04	7/1/02-6/30/03	7/1/01-6/30/02	7/1/00-6/30/01	7/1/99-6/30/00	7/1/98-6/30/99
<b>Improved Residential</b>										
Building	\$4.85	\$5.00	\$5.86	\$5.86	\$5.86	\$4.93	\$4.93	\$5.04	\$5.04	\$4.75
Land	\$4.85	\$5.00	\$5.86	\$5.86	\$5.86	\$4.93	\$4.93	\$5.04	\$5.04	\$4.75
<b>Unimproved Residential</b>										
Building	\$5.35	\$5.86	\$5.86	\$5.86	\$5.86	\$4.93	\$4.93	\$5.04	\$5.04	\$4.75
Land	\$5.35	\$5.86	\$5.86	\$5.86	\$5.86	\$4.93	\$4.93	\$5.04	\$5.04	\$4.75
<b>Apartment</b>										
Building	\$4.55	\$5.00	\$5.86	\$5.86	\$5.86	\$4.93	\$4.93	\$5.04	\$5.04	\$4.75
Land	\$4.55	\$5.00	\$5.86	\$5.86	\$5.86	\$4.93	\$4.93	\$5.04	\$5.04	\$4.75
<b>Hotel/Resort</b>										
Building	\$8.20	\$8.20	\$8.30	\$8.30	\$8.30	\$8.30	\$8.30	\$8.48	\$8.48	\$8.00
Land	\$8.20	\$8.20	\$8.30	\$8.30	\$8.30	\$8.30	\$8.30	\$8.48	\$8.48	\$8.00
<b>Commercial</b>										
Building	\$6.25	\$6.00	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.89	\$6.89	\$6.50
Land	\$6.25	\$6.00	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.89	\$6.89	\$6.50
<b>Industrial</b>										
Building	\$6.50	\$6.50	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.89	\$6.89	\$6.50
Land	\$6.50	\$6.50	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.89	\$6.89	\$6.50
<b>Agricultural</b>										
Building	\$4.50	\$4.50	\$4.93	\$4.93	\$4.93	\$4.93	\$4.93	\$5.04	\$5.04	\$4.75
Land	\$4.50	\$4.50	\$4.93	\$4.93	\$4.93	\$4.93	\$4.93	\$5.04	\$5.04	\$4.75
<b>Conservation</b>										
Building	\$4.75	\$4.75	\$4.93	\$4.93	\$4.93	\$4.93	\$4.93	\$5.04	\$5.04	\$4.75
Land	\$4.75	\$4.75	\$4.93	\$4.93	\$4.93	\$4.93	\$4.93	\$5.04	\$5.04	\$4.75
<b>Homeowner</b>										
Building	\$2.00	\$2.50	\$3.50	\$3.55	\$3.55	\$3.63	\$3.63	\$3.71	\$3.71	\$3.50
Land	\$2.00	\$2.50	\$3.50	\$3.55	\$3.55	\$3.63	\$3.63	\$3.71	\$3.71	\$3.50
<b>Time Share</b>										
Building	\$14.00	\$14.00	\$14.00	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Land	\$14.00	\$14.00	\$14.00	n/a	n/a	n/a	n/a	n/a	n/a	n/a
*Property Assessed at 100% of Fair Market Value										

REAL PROPERTY TAX RATES - COUNTY OF HAWAII*										
Class	7/1/07-6/30/08	7/1/06-6/30/07	7/1/05-6/30/06	7/1/04-6/30/05	7/1/03-6/30/04	7/1/02-6/30/03	7/1/01-6/30/02	7/1/00-6/30/01	7/1/99-6/30/00	7/1/98-6/30/99
<b>Improved Residential</b>										
Building	\$8.10	\$8.10	\$9.10	\$9.10	\$9.10	\$9.10	\$8.50	\$8.50	\$8.50	\$8.50
Land	\$8.10	\$8.10	\$9.10	\$9.10	\$9.10	\$9.10	\$8.50	\$8.50	\$8.50	\$8.50
<b>Unimproved Residential</b>										
Building	\$8.10	\$8.10	\$9.85	\$9.85	\$9.85	\$9.85	\$8.50	\$8.50	\$8.50	\$8.50
Land	\$8.10	\$8.10	\$9.85	\$9.85	\$9.85	\$9.85	\$10.00	\$10.00	\$10.00	\$10.00
<b>Apartment</b>										
Building	\$8.10	\$8.10	\$9.85	\$9.85	\$9.85	\$9.85	\$8.50	\$8.50	\$8.50	\$8.50
Land	\$8.10	\$8.10	\$9.85	\$9.85	\$9.85	\$9.85	\$10.00	\$10.00	\$10.00	\$10.00
<b>Hotel/Resort</b>										
Building	\$9.00	\$9.00	\$9.85	\$9.85	\$9.85	\$9.85	\$8.50	\$8.50	\$8.50	\$8.50
Land	\$9.00	\$9.00	\$9.85	\$9.85	\$9.85	\$9.85	\$10.00	\$10.00	\$10.00	\$10.00
<b>Commercial</b>										
Building	\$9.00	\$9.00	\$9.85	\$9.85	\$9.85	\$9.85	\$8.50	\$8.50	\$8.50	\$8.50
Land	\$9.00	\$9.00	\$9.85	\$9.85	\$9.85	\$9.85	\$10.00	\$10.00	\$10.00	\$10.00
<b>Industrial</b>										
Building	\$9.00	\$9.00	\$9.85	\$9.85	\$9.85	\$9.85	\$8.50	\$8.50	\$8.50	\$8.50
Land	\$9.00	\$9.00	\$9.85	\$9.85	\$9.85	\$9.85	\$10.00	\$10.00	\$10.00	\$10.00
<b>Agricultural or Native Forests</b>										
Building	\$8.35	\$8.35	\$9.85	\$9.85	\$9.85	\$9.85	\$8.50	\$8.50	\$8.50	\$8.50
Land	\$8.35	\$8.35	\$9.85	\$9.85	\$9.85	\$9.85	\$10.00	\$10.00	\$10.00	\$10.00
<b>Conservation</b>										
Building	\$8.55	\$8.55	\$9.85	\$9.85	\$9.85	\$9.85	\$8.50	\$8.50	\$8.50	\$8.50
Land	\$8.55	\$8.55	\$9.85	\$9.85	\$9.85	\$9.85	\$10.00	\$10.00	\$10.00	\$10.00
<b>Homeowner</b>										
Building	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55	\$4.45	\$4.45	\$4.45	\$4.45
Land	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55	\$4.45	\$4.45	\$4.45	\$4.45
*Property Assessed at 100% of Fair Market Value										

REAL PROPERTY TAX RATES - COUNTY OF KAUAI*										
Class	7/1/07-6/30/08	7/1/06-6/30/07	7/1/05-6/30/06	7/1/04-6/30/05	7/1/03-6/30/04	7/1/02-6/30/03	7/1/01-6/30/02	7/1/00-6/30/01	7/1/99-6/30/00	7/1/98-6/30/99
<b>Single Family Residential</b>										
Building	\$4.25	\$4.30	\$4.30	\$4.30	\$4.50	\$4.50	\$4.65	\$4.75	\$4.75	\$4.25
Land	\$3.95	\$4.00	\$4.00	\$5.14	\$5.49	\$5.49	\$5.64	\$5.74	\$5.74	\$5.24
<b>Apartment</b>										
Building	\$7.90	\$7.95	\$7.95	\$7.95	\$8.15	\$8.15	\$8.30	\$8.40	\$8.40	\$7.90
Land	\$6.90	\$6.95	\$6.95	\$8.20	\$8.55	\$8.55	\$8.70	\$8.80	\$8.80	\$8.30
<b>Hotel/Resort</b>										
Building	\$7.90	\$7.95	\$7.95	\$7.95	\$8.15	\$8.15	\$8.30	\$8.40	\$8.40	\$7.90
Land	\$6.90	\$6.95	\$6.95	\$8.20	\$8.55	\$8.55	\$8.70	\$8.80	\$8.80	\$8.30
<b>Commercial</b>										
Building	\$7.90	\$7.95	\$7.95	\$7.95	\$8.15	\$8.15	\$8.30	\$8.40	\$8.40	\$7.90
Land	\$6.90	\$6.95	\$6.95	\$8.20	\$8.55	\$8.55	\$8.70	\$8.80	\$8.80	\$8.30
<b>Industrial</b>										
Building	\$7.90	\$7.95	\$7.95	\$7.95	\$8.15	\$8.15	\$8.30	\$8.40	\$8.40	\$7.90
Land	\$6.90	\$6.95	\$6.95	\$8.20	\$8.55	\$8.55	\$8.70	\$8.80	\$8.80	\$8.30
<b>Agricultural</b>										
Building	\$4.25	\$4.30	\$4.30	\$4.30	\$4.50	\$4.50	\$4.65	\$4.75	\$4.75	\$4.25
Land	\$6.90	\$6.95	\$6.95	\$7.60	\$7.95	\$7.95	\$8.10	\$8.20	\$8.20	\$7.70
<b>Conservation</b>										
Building	\$4.25	\$4.30	\$4.30	\$4.30	\$4.50	\$4.50	\$4.65	\$4.75	\$4.75	\$4.25
Land	\$6.90	\$6.95	\$6.95	\$8.10	\$8.45	\$8.45	\$8.60	\$8.70	\$8.70	\$8.20
<b>Homestead</b>										
Building	\$3.44	\$3.44	\$3.44	\$3.44	\$3.64	\$3.64	\$3.79	\$3.99	\$3.99	\$3.49
Land	\$4.00	\$4.00	\$4.00	\$4.00	\$4.35	\$4.35	\$4.65	\$4.85	\$4.85	\$4.35
*Property Assessed at 100% of Fair Market Value										