

REAL PROPERTY TAX RATES - CITY & COUNTY OF HONOLULU*

Class	7/1/11-6/30/12	7/1/10-6/30/11	7/1/09-6/30/10	7/1/08-6/30/09***	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
Improved Residential	n/a	n/a	n/a	n/a	\$3.29	\$3.59	\$3.75	\$3.75		
Building									\$3.75	\$3.65
Land									\$3.75	\$3.65
Unimproved Residential	n/a	n/a	n/a	n/a	\$5.70	\$5.72	\$5.72	\$5.72		
Building									\$5.35	\$4.66
Land									\$5.35	\$4.66
Apartment	n/a	n/a	n/a	n/a	\$3.29	\$3.59	\$3.75	\$3.75		
Building									\$3.75	\$3.93
Land									\$3.75	\$3.93
Residential	\$3.50	n/a	\$3.42	\$3.29	n/a	n/a	n/a	n/a	n/a	n/a
Non-Homeowner	n/a	\$3.58	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Homeowner	n/a	\$3.42	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Hotel/Resort	\$12.40	\$12.40	\$12.40	\$12.40	\$12.40	\$11.97	\$11.37	\$11.37		
Building									\$10.63	\$9.96
Land									\$10.63	\$9.96
Commercial	\$12.40	\$12.40	\$12.40	\$12.40	\$12.40	\$11.97	\$11.37	\$11.37		
Building									\$10.63	\$9.25
Land									\$10.63	\$9.25
Industrial	\$12.40	\$12.40	\$12.40	\$12.40	\$12.40	\$11.97	\$11.37	\$11.37		
Building									\$10.63	\$9.39
Land									\$10.63	\$9.39
Agricultural	\$5.70	\$5.70	\$5.70	\$5.70	\$5.70	\$8.57	\$8.57	\$9.57		
Building									\$10.63	\$9.89
Land									\$10.63	\$9.89
Vacant Agricultural	\$8.50	\$8.50	\$8.50	\$8.50	\$8.50	\$8.57	\$8.57			
Building								n/a	n/a	n/a
Land								n/a	n/a	n/a
Preservation	\$5.70	\$5.70	\$5.70	\$5.70	\$5.70	\$9.57	\$9.57	\$9.57		
Building									\$10.63	n/a
Land									\$10.63	n/a
Conservation	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Building										\$9.25
Land										\$9.25
Public Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building										
Land										
*Property Assessed at 100% of Fair Market Value										
**Honolulu moves to single rate for building & land										
***Improved Residential, Unimproved Residential & Apartment categories combined into new "Residential" category										

REAL PROPERTY TAX RATES - COUNTY OF MAUI*

Class	7/1/11-6/30/12**	7/1/10-6/30/11	7/1/09-6/30/10	7/1/08-6/30/09	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
Improved Residential										
Building	n/a	\$5.00	\$4.85	\$4.85	\$4.85	\$5.00	\$5.86	\$5.86	\$5.86	\$4.93
Land	n/a	\$5.00	\$4.85	\$4.85	\$4.85	\$5.00	\$5.86	\$5.86	\$5.86	\$4.93
Unimproved Residential										
Building	n/a	\$6.25	\$5.35	\$5.35	\$5.35	\$5.86	\$5.86	\$5.86	\$5.86	\$4.93
Land	n/a	\$6.25	\$5.35	\$5.35	\$5.35	\$5.86	\$5.86	\$5.86	\$5.86	\$4.93
Residential										
Building	\$5.55	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Land	\$5.55	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Apartment										
Building	\$5.50	\$5.00	\$4.55	\$4.55	\$4.55	\$5.00	\$5.86	\$5.86	\$5.86	\$4.93
Land	\$5.50	\$5.00	\$4.55	\$4.55	\$4.55	\$5.00	\$5.86	\$5.86	\$5.86	\$4.93
Hotel/Resort										
Building	\$9.00	\$8.30	\$8.20	\$8.20	\$8.20	\$8.20	\$8.30	\$8.30	\$8.30	\$8.30
Land	\$9.00	\$8.30	\$8.20	\$8.20	\$8.20	\$8.20	\$8.30	\$8.30	\$8.30	\$8.30
Commercial										
Building	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.00	\$6.75	\$6.75	\$6.75	\$6.75
Land	\$6.25	\$6.25	\$6.25	\$6.25	\$6.25	\$6.00	\$6.75	\$6.75	\$6.75	\$6.75
Industrial										
Building	\$7.00	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.75	\$6.75	\$6.75	\$6.75
Land	\$7.00	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.75	\$6.75	\$6.75	\$6.75
Agricultural										
Building	\$5.80	\$5.00	\$4.50	\$4.50	\$4.50	\$4.50	\$4.93	\$4.93	\$4.93	\$4.93
Land	\$5.80	\$5.00	\$4.50	\$4.50	\$4.50	\$4.50	\$4.93	\$4.93	\$4.93	\$4.93
Conservation										
Building	\$5.60	\$5.00	\$4.75	\$4.75	\$4.75	\$4.75	\$4.93	\$4.93	\$4.93	\$4.93
Land	\$5.60	\$5.00	\$4.75	\$4.75	\$4.75	\$4.75	\$4.93	\$4.93	\$4.93	\$4.93
Homeowner										
Building	\$2.50	\$2.50	\$2.00	\$2.00	\$2.00	\$2.50	\$3.50	\$3.55	\$3.55	\$3.63
Land	\$2.50	\$2.50	\$2.00	\$2.00	\$2.00	\$2.50	\$3.50	\$3.55	\$3.55	\$3.63
Time Share										
Building	\$15.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	n/a	n/a	n/a
Land	\$15.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	n/a	n/a	n/a
Commercialized Residential										
Building	\$4.20	\$4.00	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Land	\$4.20	\$4.00	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
*Property Assessed at 100% of Fair Market Value										
**Improved Residential & Unimproved Residential categories combined into new "Residential" category										

REAL PROPERTY TAX RATES - COUNTY OF HAWAII*

Class	7/1/11-6/30/12	7/1/10-6/30/11	7/1/09-6/30/10	7/1/08-6/30/09	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
Improved Residential										
Building	n/a	n/a	n/a	n/a	\$8.10	\$8.10	\$9.10	\$9.10	\$9.10	\$9.10
Land	n/a	n/a	n/a	n/a	\$8.10	\$8.10	\$9.10	\$9.10	\$9.10	\$9.10
Unimproved Residential										
Building	n/a	n/a	n/a	n/a	\$8.10	\$8.10	\$9.85	\$9.85	\$9.85	\$9.85
Land	n/a	n/a	n/a	n/a	\$8.10	\$8.10	\$9.85	\$9.85	\$9.85	\$9.85
Residential										
Building	\$9.10	\$9.10	\$7.10	\$7.10	n/a	n/a	n/a	n/a	n/a	n/a
Land	\$9.10	\$9.10	\$8.10	\$8.10	n/a	n/a	n/a	n/a	n/a	n/a
Apartment										
Building	\$9.85	\$9.85	\$8.10	\$8.10	\$8.10	\$8.10	\$9.85	\$9.85	\$9.85	\$9.85
Land	\$9.85	\$9.85	\$8.10	\$8.10	\$8.10	\$8.10	\$9.85	\$9.85	\$9.85	\$9.85
Hotel/Resort										
Building	\$9.85	\$9.85	\$9.00	\$9.00	\$9.00	\$9.00	\$9.85	\$9.85	\$9.85	\$9.85
Land	\$9.85	\$9.85	\$9.00	\$9.00	\$9.00	\$9.00	\$9.85	\$9.85	\$9.85	\$9.85
Commercial										
Building	\$9.10	\$9.10	\$9.00	\$9.00	\$9.00	\$9.00	\$9.85	\$9.85	\$9.85	\$9.85
Land	\$9.10	\$9.10	\$9.00	\$9.00	\$9.00	\$9.00	\$9.85	\$9.85	\$9.85	\$9.85
Industrial										
Building	\$9.10	\$9.10	\$9.00	\$9.00	\$9.00	\$9.00	\$9.85	\$9.85	\$9.85	\$9.85
Land	\$9.10	\$9.10	\$9.00	\$9.00	\$9.00	\$9.00	\$9.85	\$9.85	\$9.85	\$9.85
Agricultural or Native Forests										
Building	\$8.35	\$8.35	\$6.35	\$6.35	\$8.35	\$8.35	\$9.85	\$9.85	\$9.85	\$9.85
Land	\$8.35	\$8.35	\$8.35	\$8.35	\$8.35	\$8.35	\$9.85	\$9.85	\$9.85	\$9.85
Conservation										
Building	\$9.85	\$9.85	\$8.55	\$8.55	\$8.55	\$8.55	\$9.85	\$9.85	\$9.85	\$9.85
Land	\$9.85	\$9.85	\$8.55	\$8.55	\$8.55	\$8.55	\$9.85	\$9.85	\$9.85	\$9.85
Homeowner										
Building	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55
Land	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55	\$5.55
Affordable Rental Housing										
Building	\$5.55	\$5.55	\$5.55	\$5.55	n/a	n/a	n/a	n/a	n/a	n/a
Land	\$5.55	\$5.55	\$5.55	\$5.55	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 KAUAI*

Class	7/1/11-6/30/12	7/1/10-6/30/11	7/1/09-6/30/10	7/1/08-6/30/09	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
Single Family										
Residential										
Building	\$4.25	\$4.25	\$4.25	\$4.25	\$4.25	\$4.30	\$4.30	\$4.30	\$4.50	\$4.50
Land	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95	\$4.00	\$4.00	\$5.14	\$5.49	\$5.49
Apartment										
Building	\$7.90	\$7.90	\$7.90	\$7.90	\$7.90	\$7.95	\$7.95	\$7.95	\$8.15	\$8.15
Land	\$6.90	\$6.90	\$6.90	\$6.90	\$6.90	\$6.95	\$6.95	\$8.20	\$8.55	\$8.55
Hotel/Resort										
Building	\$7.90	\$7.90	\$7.90	\$7.90	\$7.90	\$7.95	\$7.95	\$7.95	\$8.15	\$8.15
Land	\$6.90	\$6.90	\$6.90	\$6.90	\$6.90	\$6.95	\$6.95	\$8.20	\$8.55	\$8.55
Commercial										
Building	\$7.90	\$7.90	\$7.90	\$7.90	\$7.90	\$7.95	\$7.95	\$7.95	\$8.15	\$8.15
Land	\$6.90	\$6.90	\$6.90	\$6.90	\$6.90	\$6.95	\$6.95	\$8.20	\$8.55	\$8.55
Industrial										
Building	\$7.90	\$7.90	\$7.90	\$7.90	\$7.90	\$7.95	\$7.95	\$7.95	\$8.15	\$8.15
Land	\$6.90	\$6.90	\$6.90	\$6.90	\$6.90	\$6.95	\$6.95	\$8.20	\$8.55	\$8.55
Agricultural										
Building	\$4.25	\$4.25	\$4.25	\$4.25	\$4.25	\$4.30	\$4.30	\$4.30	\$4.50	\$4.50
Land	\$6.90	\$6.90	\$6.90	\$6.90	\$6.90	\$6.95	\$6.95	\$7.60	\$7.95	\$7.95
Conservation										
Building	\$4.25	\$4.25	\$4.25	\$4.25	\$4.25	\$4.30	\$4.30	\$4.30	\$4.50	\$4.50
Land	\$6.90	\$6.90	\$6.90	\$6.90	\$6.90	\$6.95	\$6.95	\$8.10	\$8.45	\$8.45
Homestead										
Building	\$3.44	\$3.44	\$3.44	\$3.44	\$3.44	\$3.44	\$3.44	\$3.44	\$3.64	\$3.64
Land	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.35	\$4.35
*Property Assessed at 100% of Fair Market Value										