

REAL PROPERTY TAX RATES

Fiscal Year Beginning July 1, 2025 through June 30, 2026

Rates listed are per \$1,000 of net taxable assessed valuation for the fiscal year July 1, 2025 through June 30, 2026.

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

PROPERTY CLASS	TAXABLE BUILDING PER/\$1,000
OWNER OCCUPIED	TIER 1: \$1.65 TIER 2: \$1.80 TIER 3: \$5.75 Tier 1: ≤ \$1.3M Tier 2: > \$1.3M, ≤ \$4.5M Tier 3: > \$4.5M
NON-OWNER OCCUPIED	TIER 1: \$5.87 TIER 2: \$8.60 TIER 3: \$17.00 Tier 1: ≤ \$1M Tier 2: > \$1M, ≤ \$3M Tier 3: > \$3M
APARTMENT	\$3.50
COMMERCIAL	\$6.05
INDUSTRIAL	\$7.05
AGRICULTURAL	\$5.74
CONSERVATION	\$6.43
HOTEL & RESORT	\$11.80
TIMESHARE	\$14.70
TVR-STRH	TIER 1: \$12.50 TIER 2: \$14.00 TIER 3: \$15.55 Tier 1: ≤ \$1M Tier 2: > \$1M, ≤ \$3M Tier 3: > \$3M
LONG-TERM RENTAL	TIER 1: \$2.95 TIER 2: \$5.00 TIER 3: \$8.50 Tier 1: ≤ \$1.3M Tier 2: > \$1.3M, ≤ \$3M Tier 3: > \$3M
COMMERCIALIZED RESIDENTIAL	TIER 1: \$2.00 TIER 2: \$3.00 TIER 3: 10.00 Tier 1: ≤ \$1M Tier 2: > \$1M, ≤ \$3M Tier 3: > \$3M

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.