



Honolulu County Taxes	
Property Class	Taxable per/\$1000
Agricultural	\$5.70
Agricultural Vacant	\$8.50
Bed & Breakfast Home	\$6.50
Commercial	\$12.40
Hotel/Resort	\$13.90
Industrial	\$12.40
Preservation	\$5.70
Public Service	\$0.00
Residential	\$3.50
Residential A (<\$1M)	\$4.00
Residential A (>\$1M)	\$11.40
Hawaii County Taxes	
Property Class	Taxable per/\$1000
Affordable Rental Housing	\$5.95
Agricultural/Native Forests	\$9.35
Apartment	\$11.70
Commercial	\$10.70
Conservation	\$11.55
Homeowner	\$6.15
Hotel/Resort	\$11.55
Industrial	\$10.70
Residential (<\$2M)	\$11.10
Residential (>@2M)	\$13.60

If you own and occupy your property as your primary residence, all counties provide for a home exemptions and must be filed by December 31 to be effective on July 1st (beginning of fiscal period) of the following year.

2024 -2025 Real Property Tax Rates

Hawaii real property tax rates are for the fiscal year 2024-2025.

The 1st installment payment of property taxes is due on August 20 and is for the tax period from July 1 to December 31.

The 2nd installment payment due on February 20 is for the tax period from January 1 to June 30.

Tax Calculation

- 1. Determine "county assessed value".
- 2. Subtract home exemption, if applicable.
- 3. Take assessed value *divide* by 1000 = A.
- 4. Determine tax rate (B) from property *Class*.
- 5. Take (A) *multiply by* (B) + tax per/annum.
- (Property is assessed at 100% of fee simple market value. Without knowing the assessed value, use the asking price.)

-----Property Tax Example I -----

- Assessed value: \$500,000
- County: Kauai
- Class: Hotel/Resort
- Tax Rate: \$10.85
- 1. \$500,000 *divide by* \$1000 = 500
- 2. 500 *multiply by* \$10.85 = \$5,425 (annual)
- 3. \$5,425 *divide by* 12 = \$452 (month)

-----Property Tax Example II -----

- Assessed value: \$500,000
- County: Maui
- Class: Owner Occupied
- Tax Rate: \$2.00
- 1. \$500,000 *subtract* \$200,000 = \$300,000
- 2. \$300,000 *divide by* \$1000 = 300
- 3. 300 *multiply by* \$2.00 = \$600 (annual)

Kauai County Taxes	
Property Class	Taxable per/\$1000
Agricultural	\$6.75
Commercial	\$8.10
Owner-Occupied Mixed-Use	\$5.05
Conservation	\$6.75
Homestead	\$3.05
Hotel/Resort	\$11.75
Industrial	\$8.10
Residential	\$6.05
Residential Investor	\$9.40
Vacation Rental	\$9.85
Maui County Taxes	
Property Class	Taxable per/\$1000
Agricultural	\$5.74
Apartment	\$3.50
Commercial	\$6.05
Commercialized Residential	\$4.00-\$5.00-\$8.00
Conservation	\$6.43
Hotel/Resort	\$11.75
Industrial	\$7.05
Non-Owner Occupied(<\$1M)	\$5.87
Non-Owner Occupied (\$1M - \$4.5M)	\$8.50
Non-Owner Occupied (>\$4.5M)	\$14.00
Owner Occupied (<\$1M)	\$1.80
Owner Occupied (\$1M – \$3M)	\$2.00
Owner Occupied (>\$3M)	\$3.25
Long-Term Rental (<\$1M)	\$3.00
Long-Term Rental (\$1M - \$3M)	\$5.00
Long-Term Rental (>\$3M)	\$8.00
Short-Term Rental	\$11.85
Time Share	\$14.60

