



Payment Due Dates

1st Installment

Tax Period: July 1 - December 31
Payment Due: August 20

2nd Installment

Tax Period: January 1 - June 30
Payment Due: February 20

HONOLULU

*Residential A:

Tier 1 tax rate: applied to net taxable value of the property up to \$1,000,000

Tier 2 tax rate: applied to net taxable value of property in excess of \$1,000,000

MAUI

HAWAII ISLAND

KAUAI

Class	Net Taxable Bldg: (Per \$1000)	Net Taxable Land: (Per \$1000)	Tax Rate: (Per \$1000)
Residential			\$3.50
Hotel & Resort			\$12.90
Commercial			\$12.40
Industrial			\$12.40
Agricultural			\$5.70
Preservation			\$5.70
Public Service			\$0.00
Vacant Agricultural			\$8.50
Residential A*			
Tier 1			\$4.50
Tier 2			\$9.00
Residential	\$5.54	\$5.54	
Apartment	\$6.32	\$6.32	
Commercial	\$7.28	\$7.28	
Industrial	\$7.49	\$7.49	
Agricultural	\$6.01	\$6.01	
Conservation	\$6.37	\$6.37	
Hotel & Resort	\$9.37	\$9.37	
Time Share	\$15.43	\$15.43	
Homeowner	\$2.86	\$2.86	
Commercialized Residential	\$4.56	\$4.56	
Residential	\$11.10	\$11.10	
Affordable Rental Housing	\$6.15	\$6.15	
Apartment	\$11.70	\$11.70	
Commercial	\$10.70	\$10.70	
Industrial	\$10.70	\$10.70	
Agricultural & Native Forest	\$9.35	\$9.35	
Conservation	\$11.55	\$11.55	
Hotel/Resort	\$11.55	\$11.55	
Homeowner	\$6.15	\$6.15	
Homestead			\$3.05
Residential			\$6.05
Vacation Rental			\$8.85
Commercial			\$8.10
Industrial			\$8.10
Agricultural			\$6.75
Conservation			\$6.75
Hotel & Resort			\$10.85
Residential Investor			\$7.05
Commercialized Home Use			\$5.05

For more information on real property tax payment options, please visit your county's website. **This flyer does not provide tax or legal advice pertaining to a specific situation. Consult a lawyer or tax professional before entering into a transaction.** The information in this flyer is intended for educational purposes only and may not be applicable in all situations. All rights to these materials are reserved; no reproduction without prior written consent.