


September 4, 2025

MEMO TO: RPTR-1(1) File

F R O M: Alice L. Lee, Chair 
Special Committee on Real Property Tax Reform

SUBJECT: **TRANSMITTAL OF INFORMATIONAL DOCUMENTS RELATING
TO DISCUSSION ON COMMITTEE RULES, PROCEDURES, AND
GOALS** (RPTR-1(1))

The attached informational document pertains to Item 1(1) on the Special Committee's agenda.

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Attachment

REAL PROPERTY TAX RATES FOR TAX YEAR JULY 1, 2025 TO JUNE 30, 2026

County	Class	Tax Rate Per \$1,000 Net Taxable
HONOLULU	Agricultural	\$ 5.70
	Vacant Agricultural	8.50
	Bed and Breakfast Home	6.50
	Commercial	12.40
	Hotel and Resort	13.90
	Industrial	12.40
	Preservation	5.70
	Public Service	-
	Residential	3.50
	Residential A Tier 1: First \$1,000,000	4.00
	Residential A Tier 2: in excess of \$1,000,000	11.40
	Transient Vacation Tier 1: First \$800,000	9.00
	Transient Vacation Tier 2: in excess of \$800,000	11.50
MAUI	Agricultural	\$ 5.74
	Apartment	3.50
	Commercial	6.05
	Conservation	6.43
	Hotel and Resort	11.80
	Industrial	7.05
	NonOwner-Occupied Tier 1: up to and including \$1,000,000	5.87
	NonOwner-Occupied Tier 2: \$1,000,001 to \$3,000,000	8.60
	NonOwner-Occupied Tier 3: in excess of \$3,000,000	17.00
	Owner-Occupied Tier 1: up to and including \$1,300,000	1.65
	Owner-Occupied Tier 2: \$1,300,001 to \$4,500,000	1.80
	Owner-Occupied Tier 3: in excess of \$4,500,000	5.75
	TVR-STRH Tier 1: up to and including \$1,000,000	12.50
	TVR-STRH Tier 2: \$1,000,001 to \$3,000,000	14.00
	TVR-STRH Tier 3: in excess of \$3,000,000	15.55
	Long-Term Rental Tier 1: up to and including \$1,300,000	2.95
	Long-Term Rental Tier 2: \$1,300,001 to \$3,000,000	5.00
	Long-Term Rental Tier 3: in excess of \$3,000,000	8.50
	Time Share	14.70
	Commercialized Res Tier 1: up to and including \$1,000,000	2.00
Commercialized Res Tier 2: \$1,000,001 to \$3,000,000	3.00	
Commercialized Res Tier 3: in excess of \$3,000,000	10.00	
KAUAI	Owner-Occupied	2.59
	Non-Owner Occupied Tier 1: up to and including \$1,300,000	5.45
	Non-Owner Occupied Tier 2: in excess of \$1,300,000 and up to/including \$2,000,000	6.05
	Non-Owner Occupied Residential Tier 3: in excess of \$2,000,000	9.40
	Vacation Rental Tier 1: up to and including \$1,000,000	11.30
	Vacation Rental Tier 2: in excess of \$1,000,000 and up to/including \$2,500,000	11.75
	Vacation Rental Tier 3: in excess of \$2,500,000	12.20
	Hotel and Resort	11.75
	Commercial	8.10
	Industrial	8.10
	Agricultural	6.75
	Conservation	6.75
Owner-Occupied Mixed-Use	5.05	
HAWAII	Affordable Rental Housing	\$ 5.95
	Agricultural	9.35
	Apartment	11.70
	Commercial	10.70
	Conservation	11.55
	Homeowner	5.95
	Hotel/Resort	11.55
	Industrial	10.70
	Residential Tier 1: portion valued less than \$2,000,000	11.10
	Residential Tier 2: portion valued at \$2,000,000 and more	13.60

Source: Technical Branch, Real Property Assessment Division, Department of Budget and Fiscal Services, City and County of Honolulu.
July 2025