MICHAEL P. VICTORINO
Mayor

SCOTT K. TERUYA
Director

MAY-ANNE A. ALIBIN
Deputy Director

DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.mauicounty.gov

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COUNTY COUNCIL

April 11, 2019

Ms. Michele Yoshimura
Budget Director, County of Maui
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL

Mayor 4/11/19 Date

Honorable Michael P. Victorino
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

For Transmittal to:

Honorable Keani Rawlins-Fernandez
Chair, Budget and Finance Committee
Maui County Council
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Rawlins-Fernandez:

SUBJECT: REQUESTS/QUESTIONS FROM THE APRIL 3, 2019 MEETING (FN-16)(EDB-1)

Pursuant to your letter dated April 8, 2019, relating to the Requests/Questions from the April 3, 2019 Economic Development and Budget Committee meeting, below are the responses to the following:

1. On the table titled "Maui County Real Property Tax Data," please add columns showing the Real Property Tax revenues generated by the rates for each year, and provide the expanded table. (TP)

   Please see attached document entitled "FN-16REVRATESbyYEAR".

2. On the table titled "Tax Rate Comparison by County," please add the various counties' total assessments, and provide the expanded table. (RH)

   Please refer to the attached document entitled "CountybyCountyAssessments". This information is provided annually at realpropertyhonolulu.com under the 'Reports' tab.

Thank you for your attention to this matter. Should you have any questions, please feel free to contact me at Ext. 7474.

Sincerely,

for SCOTT K. TERUYA
Finance Director

Attachments

FN-16REVRATESbyYEAR

0: TIMESHARE

TAXYR	TOT NET TAXABLE	RATE	COUNT	REVENUES
2005	$577,745,700	14.00	1,444	$8,088,440
2006	$892,983,500	14.00	2,041	$12,501,769
2007	$1,031,340,400	14.00	2,034	$14,438,766
2008	$1,105,275,700	14.00	2,293	$15,473,860
2009	$1,749,811,200	14.00	2,312	$24,497,357
2010	$1,958,540,400	14.00	2,386	$27,419,566
2011	$1,608,545,300	15.00	2,374	$24,128,180
2012	$1,509,884,600	15.50	2,376	$23,403,211
2013	$1,483,356,000	15.55	2,376	$23,066,186
2014	$1,591,928,500	15.07	2,513	$23,990,362
2015	$1,763,652,400	14.55	2,486	$25,661,142
2016	$1,891,297,600	14.31	2,485	$27,064,469
2017	$1,932,069,600	15.43	2,448	$29,811,834
2018	$2,256,818,100	15.41	2,480	$34,777,567
2019	$2,529,761,400	13.93	2,479	$35,239,576

1: RESIDENTIAL

TAXYR	TOT NET TAXABLE	RATE	COUNT	REVENUES
1996	$2,294,024,890	4.75	10,185	$10,896,618
1997	$2,239,240,594	4.75	10,205	$10,636,393
1998	$2,270,490,600	4.75	10,394	$10,784,830
1999	$2,251,972,620	5.04	10,503	$11,349,942
2000	$2,353,257,924	5.04	10,367	$11,860,420
2001	$2,550,054,500	4.93	10,358	$12,571,769
2002	$3,029,194,800	4.93	10,065	$14,933,930
2003	$3,223,020,100	5.86	9,954	$18,886,898
2004	$3,687,902,100	5.86	9,437	$21,611,106
2005	$4,871,025,900	5.86	9,993	$28,544,212
2006	$6,345,026,800	5.00	9,841	$31,725,134
2007	$7,029,744,400	4.85	9,980	$34,094,260
2008	$7,253,447,500	4.85	10,007	$35,179,220
2009	$6,977,710,500	4.85	9,715	$33,841,896
2010	$5,855,620,700	5.00	9,566	$29,278,104
2011	$5,683,014,100	5.55	10,389	$31,540,728
2012	$5,296,637,200	5.75	10,282	$30,455,664
2013	$5,571,928,500	5.75	10,496	$32,038,589
2014	$5,652,636,600	5.57	10,294	$31,485,186
2015	$6,279,148,600	5.40	10,234	$33,907,402
2016	$6,878,388,300	5.30	10,308	$36,455,458
2017	$7,227,439,600	5.54	10,473	$40,040,015
2018	$7,896,259,400	5.52	11,006	$43,587,352
2019	$8,085,080,500	5.52	10,842	$44,629,644

2: APARTMENT

TAXYR	TOT NET TAXABLE	RATE	COUNT	REVENUES
1996	$1,644,981,560	4.75	7,239	$7,813,662
1997	$1,542,054,050	4.75	6,951	$7,324,757
1998	$1,510,359,492	4.75	7,203	$7,174,208
1999	$1,560,633,183	5.04	7,379	$7,865,591
2000	$1,763,654,073	5.04	7,445	$8,888,817
2001	$1,960,772,300	4.93	7,283	$9,666,607
2002	$2,283,495,900	4.93	7,126	$11,257,635
2003	$2,518,848,800	5.86	7,129	$14,760,454
2004	$2,552,758,000	5.86	6,311	$14,959,162
2005	$3,302,791,400	5.86	6,609	$19,354,358
2006	$4,656,668,900	5.00	7,049	$23,283,345
2007	$5,365,143,500	4.55	7,125	$24,411,403
2008	$5,613,372,500	4.55	7,828	$25,540,845
2009	$6,052,899,500	4.55	8,473	$27,540,693
2010	$5,644,957,600	5.00	8,677	$28,224,788
2011	$5,031,063,900	5.50	9,072	$27,670,851
2012	$4,659,895,100	6.20	9,062	$28,891,350
2013	$4,819,054,600	6.40	9,108	$30,841,949
2014	$5,137,202,500	6.20	8,935	$31,850,656
2015	$5,923,377,300	6.00	8,940	$35,540,264
2016	$6,210,410,700	6.00	9,113	$37,262,464
2017	$6,533,797,400	6.32	9,524	$41,293,600
2018	$6,647,237,200	6.31	9,507	$41,944,067
2019	$6,530,259,500	6.31	9,039	$41,205,937

3: COMMERCIAL

TAXYR	TOT NET TAXABLE	RATE	COUNT	REVENUES
1996	$892,545,678	6.50	1,339	$5,801,547
1997	$853,568,561	6.50	1,378	$5,548,196
1998	$853,556,802	6.50	1,416	$5,548,119
1999	$913,857,252	6.89	1,460	$6,296,476
2000	$928,609,594	6.89	1,489	$6,398,120
2001	$1,054,879,000	6.75	1,402	$7,120,433
2002	$1,097,734,000	6.75	1,424	$7,409,705
2003	$1,100,607,600	6.75	1,417	$7,429,101
2004	$1,214,237,500	6.75	1,518	$8,196,103
2005	$1,429,806,800	6.75	1,582	$9,651,196
2006	$1,778,856,900	6.00	1,668	$10,673,141
2007	$1,892,547,700	6.25	1,633	$11,828,423
2008	$2,067,914,000	6.25	1,703	$12,924,463
2009	$2,154,388,000	6.25	1,965	$13,464,925
2010	$2,153,722,700	6.25	2,429	$13,460,767
2011	$2,089,883,600	6.25	2,407	$13,061,773
2012	$1,907,972,900	6.90	2,406	$13,165,013
2013	$1,950,874,000	7.05	2,411	$13,753,662
2014	$2,075,877,600	6.83	2,443	$14,178,244
2015	$2,868,076,200	6.60	2,522	$18,929,303
2016	$3,233,783,600	6.60	2,569	$21,342,972
2017	$3,231,962,300	7.28	2,592	$23,528,686
2018	$2,941,921,200	7.25	2,282	$21,328,929
2019	$2,871,501,600	7.39	2,270	$21,220,397

4: INDUSTRIAL

TAXYR	TOT NET TAXABLE	RATE	COUNT	REVENUES
1996	$838,881,644	6.50	704	$5,452,731
1997	$872,900,332	6.50	732	$5,673,852
1998	$892,472,108	6.50	737	$5,801,069
1999	$888,276,684	6.89	790	$6,120,226
2000	$901,452,146	6.89	790	$6,211,005
2001	$994,901,200	6.75	780	$6,715,583
2002	$1,008,219,700	6.75	795	$6,805,483
2003	$953,281,600	6.75	799	$6,434,651
2004	$980,376,100	6.75	701	$6,617,539
2005	$1,129,015,900	6.75	710	$7,620,857
2006	$1,216,804,200	6.50	727	$7,909,227
2007	$1,397,134,200	6.50	799	$9,081,372
2008	$1,553,367,300	6.50	997	$10,096,887
2009	$1,622,725,400	6.50	1,048	$10,547,715
2010	$1,623,303,300	6.50	727	$10,551,471
2011	$1,459,533,400	7.00	764	$10,216,734
2012	$1,523,794,400	7.10	735	$10,818,940
2013	$1,665,916,000	7.30	775	$12,161,187
2014	$1,539,234,500	7.07	771	$10,882,388
2015	$1,790,496,000	6.85	762	$12,264,898
2016	$1,958,156,900	6.69	760	$13,100,070
2017	$1,987,376,600	7.49	792	$14,885,451
2018	$2,125,832,900	7.45	819	$15,837,455
2019	$2,167,890,300	7.48	816	$16,215,819

5: AGRICULTURAL

TAXYR	TOT NET TAXABLE	RATE	COUNT	REVENUES
1996	$1,231,270,177	4.75	8,468	$5,848,533
1997	$1,192,920,920	4.75	8,517	$5,666,374
1998	$1,236,827,129	4.75	8,542	$5,874,929
1999	$1,237,117,810	5.04	8,672	$6,235,074
2000	$1,294,582,096	5.04	8,719	$6,524,694
2001	$1,403,080,900	4.93	8,363	$6,917,189
2002	$1,541,699,600	4.93	8,222	$7,600,579
2003	$1,615,269,400	4.93	8,245	$7,963,278
2004	$2,017,923,900	4.93	8,458	$9,948,365
2005	$2,780,430,800	4.93	8,632	$13,707,524
2006	$3,528,510,800	4.50	8,680	$15,878,299
2007	$3,848,288,900	4.50	8,673	$17,317,300
2008	$4,003,498,300	4.50	8,923	$18,015,742
2009	$3,951,647,300	4.50	8,536	$17,782,413
2010	$3,439,404,200	5.00	8,585	$17,197,021
2011	$2,965,837,700	5.80	8,645	$17,201,859
2012	$2,981,647,100	6.00	8,765	$17,889,883
2013	$3,171,049,700	6.05	8,745	$19,184,851
2014	$3,336,328,200	5.86	8,856	$19,550,883
2015	$3,602,999,500	5.75	8,863	$20,717,247
2016	$3,886,436,100	5.66	8,926	$21,997,228
2017	$3,990,525,400	6.01	8,928	$23,983,058
2018	$4,428,165,000	6.00	9,108	$26,568,990
2019	$4,418,328,400	6.00	9,020	$26,509,970

6: CONSERVATION

TAXYR	TOT NET TAXABLE	RATE	COUNT	REVENUES
1996	$237,339,953	4.75	1,181	$1,127,365
1997	$260,664,653	4.75	1,188	$1,238,157
1998	$270,726,753	4.75	1,208	$1,285,952
1999	$292,054,272	5.04	1,254	$1,471,954
2000	$296,909,952	5.04	1,246	$1,496,426
2001	$315,572,700	4.93	1,151	$1,555,773
2002	$337,607,300	4.93	1,148	$1,664,404
2003	$332,384,900	4.93	1,146	$1,638,658
2004	$307,708,400	4.93	1,152	$1,517,002
2005	$323,888,100	4.93	1,138	$1,596,768
2006	$334,894,200	4.75	1,140	$1,590,747
2007	$348,670,200	4.75	1,146	$1,656,183
2008	$431,229,600	4.75	1,150	$2,048,341
2009	$403,599,900	4.75	1,139	$1,917,100
2010	$353,272,000	5.00	1,142	$1,766,360
2011	$318,992,400	5.60	1,138	$1,786,357
2012	$323,345,200	6.20	1,143	$2,004,740
2013	$329,903,200	6.25	1,141	$2,061,895
2014	$460,738,000	6.06	1,164	$2,792,072
2015	$483,033,100	5.90	1,155	$2,849,895
2016	$509,168,800	5.80	1,162	$2,953,179
2017	$506,683,300	6.37	1,154	$3,227,573
2018	$515,258,800	6.35	1,153	$3,271,893
2019	$538,789,600	6.35	1,154	$3,421,314

7: HOTEL/RESORT

TAXYR	TOT NET TAXABLE	RATE	COUNT	REVENUES
1996	$3,139,954,500	8.00	8,439	$25,119,636
1997	$3,294,184,000	8.00	8,944	$26,353,472
1998	$3,308,284,900	8.00	9,066	$26,466,279
1999	$3,569,400,075	8.48	9,486	$30,268,513
2000	$3,873,573,725	8.48	9,917	$32,847,905
2001	$4,280,752,000	8.30	9,952	$35,530,242
2002	$4,578,571,800	8.30	9,939	$38,002,146
2003	$4,857,492,500	8.30	9,891	$40,317,188
2004	$5,807,671,400	8.30	11,295	$48,203,673
2005	$6,299,626,900	8.30	9,541	$52,286,903
2006	$8,559,523,600	8.20	9,607	$70,188,094
2007	$9,595,773,000	8.20	9,867	$78,685,339
2008	$9,738,646,900	8.20	9,509	$79,856,905
2009	$10,048,228,600	8.20	9,331	$82,395,475
2010	$8,261,456,600	8.30	9,873	$68,570,090
2011	$7,413,960,800	9.00	9,740	$66,725,647
2012	$7,349,382,300	9.15	10,155	$67,246,848
2013	$7,410,695,900	9.40	10,458	$69,660,541
2014	$8,768,466,100	9.11	10,865	$79,880,726
2015	$9,244,297,600	8.85	10,903	$81,812,034
2016	$9,668,577,600	8.71	11,150	$84,213,311
2017	$10,013,977,300	9.37	11,627	$93,830,967
2018	$2,309,340,800	9.37	906	$21,638,523
2019	$2,989,388,100	9.60	906	$28,698,126

8: UNIMPROVED RES

TAXYR	TOT NET TAXABLE	RATE	COUNT	REVENUES
1996	$277,469,580	4.75	328	$1,317,981
1997	$273,195,880	4.75	334	$1,297,680
1998	$249,005,620	4.75	336	$1,182,777
1999	$265,923,480	5.04	339	$1,340,254
2000	$322,361,700	5.04	352	$1,624,703
2001	$284,755,300	4.93	333	$1,403,844
2002	$286,062,200	4.93	331	$1,410,287
2003	$302,726,100	5.86	324	$1,773,975
2004	$320,020,600	5.86	313	$1,875,321
2005	$457,706,100	5.86	304	$2,682,158
2006	$563,602,100	5.86	304	$3,302,708
2007	$577,368,200	5.35	285	$3,088,920
2008	$470,951,700	5.35	207	$2,519,592
2009	$523,616,300	5.35	197	$2,801,347
2010	$324,930,000	6.25	199	$2,030,813

9: HOMEOWNER

TAXYR	TOT NET TAXABLE	RATE	COUNT	REVENUES
1996	$3,040,454,301	3.50	18,095	$10,641,590
1997	$3,098,652,907	3.50	18,685	$10,845,285
1998	$3,042,159,893	3.50	19,005	$10,647,560
1999	$3,032,456,348	3.71	19,437	$11,250,413
2000	$3,283,459,106	3.71	19,957	$12,181,633
2001	$3,809,530,200	3.63	20,733	$13,828,595
2002	$4,406,887,200	3.63	21,467	$15,997,001
2003	$5,011,759,300	3.55	22,038	$17,791,746
2004	$5,377,322,400	3.55	22,410	$19,089,495
2005	$5,677,566,400	3.50	22,734	$19,871,482
2006	$7,180,913,600	2.50	23,846	$17,952,284
2007	$9,879,468,400	2.00	24,971	$19,758,937
2008	$10,336,023,700	2.00	25,912	$20,672,047
2009	$9,792,718,300	2.00	26,332	$19,585,437
2010	$7,743,325,600	2.50	26,739	$19,358,314
2011	$6,110,320,900	2.50	26,516	$15,275,802
2012	$6,843,085,400	2.75	26,251	$18,818,485
2013	$6,902,877,800	2.87	25,952	$19,811,259
2014	$7,637,686,000	2.78	25,995	$21,232,767
2015	$8,968,059,100	2.75	26,069	$24,662,163
2016	$9,985,546,300	2.70	25,876	$26,960,975
2017	$10,482,625,700	2.86	25,758	$29,980,310
2018	$11,241,187,100	2.85	25,309	$32,037,383
2019	$11,862,460,500	2.85	26,120	$33,808,012

10: COMMERCIAL RES

TAXYR	TOT NET TAXABLE	RATE	COUNT	REVENUES
2010	$73,203,100	4.00	56	$292,812
2011	$71,215,000	4.20	66	$299,103
2012	$77,829,600	4.50	69	$350,233
2013	$95,111,500	4.60	75	$437,513
2014	$109,353,100	4.46	84	$487,715
2015	$121,589,300	4.35	89	$528,913
2016	$164,691,100	4.35	119	$716,406
2017	$172,476,200	4.56	125	$786,491
2018	$195,950,400	4.55	141	$891,574
2019	$207,502,300	4.55	142	$944,135

11: SHORT TERM RENTAL

TAXYR	TOT NET TAXABLE	RATE	COUNT	REVENUES
2018	$8,480,518,300	9.28	11,295	$78,699,210
2019	$9,465,374,000	9.55	11,679	$90,394,322

CITY and COUNTY of HONOLULU REAL PROPERTY TAX VALUATION for FISCAL YEAR 2018 - 2019
(In Thousands of Dollars)

Land Use Class	Gross Valuation As of 1/27/18	Total Exemptions	Net Valuation	50% Of Appeal Value	Number Of Appeals		Valuation For Tax Rate	Tax Rate Per $1,000 Value	Amounts Raised By Taxation
Residential	$ 183,369,209	$ 23,722,622	$ 159,646,586	$ 233,427	540		$ 159,413,159	$3.50	$ 557,946
Residential A	$ 21,264,487	$ 855,075	$ 20,409,412	$ 74,317	323	Tier 1	$ 11,911,610	$4.50	$ 53,602
						Tier 2	$ 8,423,485	$9.00	$ 75,811
Commercial	$ 23,370,789	$ 3,201,587	$ 20,169,202	$ 434,833	212		$ 19,734,369	$12.40	$ 244,706
Industrial	$ 11,507,884	$ 965,002	$ 10,542,882	$ 198,086	116		$ 10,344,796	$12.40	$ 128,275
Agricultural	$ 1,277,616	$ 120,281	$ 1,157,336	$ 35,310	75		$ 1,122,026	$5.70	$ 6,396
Vacant Agricultural	$ 46,330	$ -	$ 46,330	$ -	0		$ 46,330	$8.50	$ 394
Preservation	$ 616,767	$ 59,789	$ 556,977	$ 8,480	10		$ 548,498	$5.70	$ 3,126
Hotel/Resort	$ 15,452,740	$ 64,606	$ 15,388,134	$ 290,453	137		$ 15,097,681	$12.90	$ 194,760
Public Service	$ 1,081,313	$ 1,081,282	$ 31	$ -	0		$ 31	$0.00	$ -
TOTAL	**$ 257,987,135**	**$ 30,070,244**	**$ 227,916,890**	**$ 1,274,905**	**1,413**		**$ 226,641,985**		**$ 1,265,017**

NOTE: Gross valuations do not include nontaxable properties.
Source: Administration/Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu

COUNTY of MAUI REAL PROPERTY TAX VALUATION for FISCAL YEAR 2018-2019
(In Thousands of Dollars)

Land Use Class	Gross Valuation As of 5/16/2018	Total Exemptions	Net Valuation	50% Of Appeal Value	Number of Appeals	Valuation For Tax Rate	Tax Rate Per $1,000 Value	Amounts Raised By Taxation
Residential	$ 8,370,124	$ 636,438	$ 7,733,685	$ 12,006	36	$ 7,721,680		$ 42,624
Land	$ 4,766,451	$ 291,118	$ 4,475,333	$ 9,070		$ 4,466,263	$5.52	$ 24,654
Improvement	$ 3,603,673	$ 345,320	$ 3,258,353	$ 2,936		$ 3,255,417	$5.52	$ 17,970
Apartment	$ 6,702,595	$ 137,073	$ 6,565,522	$ 21,080	82	$ 6,544,442		$ 41,295
Land	$ 1,953,358	$ 57,186	$ 1,896,172	$ 3,173		$ 1,893,000	$6.31	$ 11,945
Improvement	$ 4,749,237	$ 79,887	$ 4,669,350	$ 17,908		$ 4,651,442	$6.31	$ 29,351
Commercial	$ 3,236,145	$ 239,449	$ 2,996,696	$ 85,248	62	$ 2,911,448		$ 21,108
Land	$ 1,877,155	$ 97,049	$ 1,780,106	$ 50,394		$ 1,729,712	$7.25	$ 12,540
Improvement	$ 1,358,990	$ 142,400	$ 1,216,590	$ 34,853		$ 1,181,737	$7.25	$ 8,568
Industrial	$ 2,337,098	$ 118,962	$ 2,218,136	$ 85,273	48	$ 2,132,863		$ 15,890
Land	$ 1,406,003	$ 62,442	$ 1,343,561	$ 59,104		$ 1,284,457	$7.45	$ 9,569
Improvement	$ 931,095	$ 56,521	$ 874,575	$ 26,168		$ 848,406	$7.45	$ 6,321
Agricultural	$ 4,577,965	$ 162,180	$ 4,415,785	$ 85,457	209	$ 4,330,328		$ 25,982
Land	$ 2,582,197	$ 85,840	$ 2,496,357	$ 41,732		$ 2,454,624	$6.00	$ 14,728
Improvement	$ 1,995,768	$ 76,340	$ 1,919,428	$ 43,724		$ 1,875,704	$6.00	$ 11,254
Conservation	$ 525,555	$ 9,295	$ 516,260	$ 77,432	6	$ 438,828		$ 2,787
Land	$ 307,453	$ 3,138	$ 304,315	$ 1,114		$ 303,201	$6.35	$ 1,925
Improvement	$ 218,102	$ 6,157	$ 211,945	$ 76,318		$ 135,627	$6.35	$ 861
Hotel/Resort	$ 2,343,052	$ 4,049	$ 2,339,003	$ 29,688	42	$ 2,309,315		$ 21,638
Land	$ 626,233	$ 1,541	$ 624,693	$ 8,652		$ 616,041	$9.37	$ 5,772
Improvement	$ 1,716,819	$ 2,508	$ 1,714,311	$ 21,036		$ 1,693,274	$9.37	$ 15,866
Homeowner	$ 16,705,051	$ 5,235,007	$ 11,470,044	$ 15,180	62	$ 11,454,863		$ 32,646
Land	$ 7,547,994	$ 574,023	$ 6,973,971	$ 7,050		$ 6,966,920	$2.85	$ 19,856
Improvement	$ 9,157,058	$ 4,660,985	$ 4,496,073	$ 8,130		$ 4,487,943	$2.85	$ 12,791
Time Share	$ 2,271,896	$ -	$ 2,271,896	$ 29,213	65	$ 2,242,684		$ 34,560
Land	$ 240,604	$ -	$ 240,604	$ 2,097		$ 238,508	$15.41	$ 3,675
Improvement	$ 2,031,292	$ -	$ 2,031,292	$ 27,116		$ 2,004,176	$15.41	$ 30,884
Commercialized Residential	$ 198,097	$ -	$ 198,097	$ 1,065	1	$ 197,032		$ 896
Land	$ 90,607	$ -	$ 90,607	$ 896		$ 89,711	$4.55	$ 408
Improvement	$ 107,490	$ -	$ 107,490	$ 169		$ 107,321	$4.55	$ 488
Short Term Rental	$ 8,586,805	$ 250	$ 8,586,555	$ 21,446	152	$ 8,565,108		$ 79,484
Land	$ 1,507,468	$ 0	$ 1,507,468	$ 2,637		$ 1,504,831	$9.28	$ 13,965
Improvement	$ 7,079,336	$ 250	$ 7,079,086	$ 18,809		$ 7,060,277	$9.28	$ 65,519
TOTAL	**$ 55,854,383**	**$ 6,542,703**	**$ 49,311,679**	**$ 463,088**	**765**	**$ 48,848,592**		**$ 318,911**
LAND	**$ 22,905,524**	**$ 1,172,337**	**$ 21,733,187**	**$ 185,920**		**$ 21,547,267**		**$ 119,038**
IMPROVEMENT	**$ 32,948,859**	**$ 5,370,367**	**$ 27,578,492**	**$ 277,167**		**$ 27,301,325**		**$ 199,873**

Note: Gross valuations do not include nontaxable properties.

COUNTY of HAWAII REAL PROPERTY TAX VALUATION for FISCAL YEAR 2018-2019
(In Thousands of Dollars)

Land Use Class	Gross Valuation As of 4/14/18	Total Exemptions	Net Valuation	50% Of Appeal Value	Number Of Appeals	Valuation For Tax Rate	Tax Rate Per $1,000 Value	Amounts Raised By Taxation
Affordable Rental	$ 255,604	$ 696	$ 254,908	$ -	0	$ 254,908		$ 1,568
Land	$86,843	$36	$ 86,807	0		$ 86,807	$6.15	$ 534
Improvement	$168,761	$660	$ 168,101	0		$ 168,101	$6.15	$ 1,034
Residential	$ 9,872,487	$ 375,461	$ 9,497,026	$ 23,340	54	$ 9,473,686		$ 105,158
Land	$4,857,886	$155,370	$ 4,702,516	$16,499		$ 4,686,017	$11.10	$ 52,015
Improvement	$5,014,601	$220,091	$ 4,794,510	$6,841		$ 4,787,669	$11.10	$ 53,143
Apartment	$ 4,852,303	$ 121,014	$ 4,731,289	$ 12,044	29	$ 4,719,245		$ 55,215
Land	$1,093,163	$21,872	$ 1,071,291	$11,538		$ 1,059,753	$11.70	$ 12,399
Improvement	$3,759,140	$99,142	$ 3,659,998	$506		$ 3,659,492	$11.70	$ 42,816
Commercial	$ 1,782,277	$ 202,451	$ 1,579,826	$ 6,154	12	$ 1,573,672		$ 16,838
Land	$841,462	$79,927	$ 761,535	$4,559		$ 756,976	$10.70	$ 8,100
Improvement	$940,815	$122,524	$ 818,291	$1,595		$ 816,696	$10.70	$ 8,739
Industrial	$ 1,146,909	$ 36,801	$ 1,110,108	$ 138	1	$ 1,109,970		$ 11,877
Land	$574,766	$16,276	$ 558,490	$0		$ 558,490	$10.70	$ 5,976
Improvement	$572,143	$20,525	$ 551,618	$138		$ 551,480	$10.70	$ 5,901
Agricultural/Native Forest	$ 6,605,966	$ 727,256	$ 5,878,710	$ 10,342	69	$ 5,868,368		$ 54,869
Land	$3,081,598	$185,604	$ 2,895,994	$7,649		$ 2,888,345	$9.35	$ 27,006
Improvement	$3,524,368	$541,652	$ 2,982,716	$2,693		$ 2,980,023	$9.35	$ 27,863
Conservation	$ 389,143	$ 48,567	$ 340,576	$ 736	8	$ 339,840		$ 3,925
Land	$326,208	42,747	$ 283,461	343		$ 283,118	$11.55	$ 3,270
Improvement	62,935	5,820	$ 57,115	393		$ 56,722	$11.55	$ 655
Hotel/Resort	$ 1,414,469	$ 33,566	$ 1,380,903	$ 16,476	13	$ 1,364,427		$ 15,759
Land	570,765	25,923	$ 544,842	5,781		$ 539,061	$11.55	$ 6,226
Improvement	843,704	7,643	$ 836,061	10,695		$ 825,366	$11.55	$ 9,533
Homeowner	$ 12,180,697	$ 4,857,193	$ 7,323,504	$ 1,623	17	$ 7,321,881		$ 45,030
Land	3,545,566	364,962	$ 3,180,604	879		$ 3,179,725	$6.15	$ 19,555
Improvement	8,635,131	4,492,231	$ 4,142,900	744		$ 4,142,156	$6.15	$ 25,474
TOTAL	**$ 38,499,855**	**$ 6,403,005**	**$ 32,096,850**	**$ 70,853**	**203**	**$ 32,025,997**		**$ 310,239**
LAND	**$ 14,978,257**	**$ 892,717**	**$ 14,085,540**	**$ 47,248**		**$ 14,038,292**		**$ 135,081**
IMPROVEMENT	**$ 23,521,598**	**$ 5,510,288**	**$ 18,011,310**	**$ 23,605**		**$ 17,987,705**		**$ 175,158**

NOTE: Gross valuations do not include nontaxable properties.

Source: Administration/Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu

COUNTY of KAUAI REAL PROPERTY TAX VALUATION for FISCAL YEAR 2018-2019
(In Thousands of Dollars)

Land Use Class	Gross Valuation As of 2/22/2018	Total Exemptions	Net Valuation	50% Of Appeal Value	Number Of Appeals	Valuation For Tax Rate	Tax Rate Per $1,000 Value	Amounts Raised By Taxation
Residential	4,963,967	89,355	$ 4,874,612	6,673	36	$ 4,867,939	$ 6.05	$ 29,451
Vacation Rental	3,056,309	6,645	$ 3,049,664	4,536	29	$ 3,045,128	$ 9.85	$ 29,995
Commercial	1,437,841	182,700	$ 1,255,140	6,201	6	$ 1,248,939	$ 8.10	$ 10,116
Industrial	417,099	30,464	$ 386,635	1,906	3	$ 384,728	$ 8.10	$ 3,116
Agricultural	956,551	99,051	$ 857,499	$ 12,050	17	$ 845,449	$ 6.75	$ 5,707
Conservation	$ 137,664	$ 40,740	$ 96,924	$ -	0	$ 96,924	$ 6.75	$ 654
Hotel/Resort	$ 2,462,961	$ -	$ 2,462,961	$ 43,560	5	$ 2,419,401	$ 10.85	$ 26,250
Homestead	$ 6,725,195	$ 2,166,843	$ 4,558,352	$ 1,325	8	$ 4,557,027	$ 3.05	$ 13,899
Residential Investor	$ 1,525,679	$ 141,160	$ 1,384,519	$ 12,673	16	$ 1,371,846	$ 8.05	$ 11,043
Commercialized Home Use	$ 1,467,458	$ 390,062	$ 1,077,396	$ 94	7	$ 1,077,302	$ 5.05	$ 5,440
TOTAL	**$ 23,150,721**	**$ 3,147,021**	**$ 20,003,700**	**$ 89,018**	**127**	**$ 19,914,682**		**$ 135,672**