



# REAL PROPERTY TAX RATES



All rates are per \$1,000 of net taxable assessed valuation.

**FISCAL YEAR**  
**July 1, 2025 to June 30, 2026**

Classification Building & Land	Rate
<b>Affordable Rental Housing</b>	<b>\$5.95</b>
<b>Residential</b> Tier 1: Up to \$2,000,000	<b>\$11.10</b>
<b>Residential</b> Tier 2: More than \$2,000,000	<b>\$13.60</b>
<b>Apartment</b>	<b>\$11.70</b>
<b>Commercial</b>	<b>\$10.70</b>
<b>Industrial</b>	<b>\$10.70</b>
<b>Agricultural and Native Forest</b>	<b>\$9.35</b>
<b>Conservation</b>	<b>\$11.55</b>
<b>Hotel/Resort</b>	<b>\$11.55</b>
<b>Homeowner</b>	<b>\$5.95</b>

### Real Property Tax Due Dates:

- Aug 20, 2025** 1st half of fiscal year tax payment due
- Dec 31, 2025** Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year
- Feb 20, 2026** 2nd half of fiscal year tax payment due
- June 30, 2026** Deadline for filing exemption claims & ownership documents for February 20th real prop taxes the following year

For properties with a value of \$2 million and more with no exemptions, the higher tax rate applies to only the portion of the property valued at \$2 million and more.

For More Information, Visit: [https://www.hawaiipropertytax.com/tax\\_rates.html](https://www.hawaiipropertytax.com/tax_rates.html)

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