2026-2027 State of Hawaii REAL PROPERTY TAX RATES

FISCAL YEAR July 1, 2026 to June 30, 2027

OAHU COUNTY (Honolulu County)

Classification Tax Rate (Per $1,000)	Rate
Residential	$3.50
Hotel and Resort	$13.90
Commercial	$12.40
Industrial	$12.40
Agricultural	$5.70
Preservation	$5.70
Public Service	$0.00
Vacant Agricultural	$8.50
Residential A Tier 1: Up to $1,000,000	$4.00
Residential A Tier 2: More than $1,000,000	$11.40
Bed and Breakfast Home	$6.50
Transient VR Tier 1: Up to $800,000	$9.00
Transient VR Tier 2: More than $800,000	$11.50

REAL PROPERTY TAX DUE DATES:

Aug 20, 2026 1st half of fiscal year tax payment due

Sep 30, 2026 Deadline for filing exemption claims & ownership documents

Feb 20, 2027 2nd half of fiscal year tax payment due

For More Information, Visit: https://hnldoc.ehawaii.gov/hnldoc/measure/browse/3650

MAUI COUNTY

Classification Tax Rate (Per $1,000)	Rate
Owner-Occupied Tier 1: Up to $1.5 Million	$1.65
Owner-Occupied Tier 2: $1,500,001 to $4.5 Million	$1.80
Owner-Occupied Tier 3: More Than $4.5 Million	$5.00
Non-Owner-Occupied Tier 1: Up to $1 Million	$6.25
Non-Owner-Occupied Tier 2: $1,000,001 to $2.5 Million	$9.00
Non-Owner-Occupied Tier 3: More Than $2.5 Million	$17.00
Apartment	$3.50
Hotel And Resort	$11.80
Time Share	$14.90
TVR-STRH Tier 1: Up to $900,000	$13.00
TVR-STRH Tier 2: $900,001 to $3 Million	$15.00
TVR-STRH Tier 3: More Than $3 Million	$17.00
Long-Term Rental Tier 1: Up to $1.5 Million	$2.90
Long-Term Rental Tier 2: $1,500,001 to $3 Million	$5.00
Long-Term Rental Tier 3: More Than $3 Million	$8.50
Agricultural	$5.74
Conservation	$6.43
Commercial	$6.05
Industrial	$7.05
Commercial Residential Tier 1: Up to $1.5 Million	$2.25
Commercial Residential Tier 2: $1,500,001 to $3 Million	$3.50
Commercial Residential Tier 3: More Than $3 Million	$10.00

REAL PROPERTY TAX DUE DATES:

Aug 20, 2026 1st half of fiscal year tax payment due
Dec 31, 2026 Deadline for filing exemption claims & ownership documents
Feb 20, 2027 2nd half of fiscal year tax payment due
Jun 30, 2027 Deadline for filing exemption claims & ownership documents

For Info On Classifications Visit: https://www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes

HAWAI'I COUNTY

Classification Tax Rate (Per $1,000)	Rate
Affordable Rental Housing	$5.75
Residential Tier 1: Up to $2 million	$11.10
Residential Tier 2: $2,000,001 to $4 million	$14.50
Residential Tier 3: More than $4 million	$17.00
Apartment	$11.70
Commercial	$10.70
Industrial	$10.70
Agricultural and Native Forest	$9.35
Conservation	$11.55
Hotel/Resort	$11.55
Long-Term Rental	$7.75
Homeowner	$5.75

REAL PROPERTY TAX DUE DATES:

Aug 20, 2026 1st half of fiscal year tax payment due
Dec 31, 2026 Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year
Feb 20, 2027 2nd half of fiscal year tax payment due
June 30, 2027 Deadline for filing exemption claims & ownership documents

For More Information, Visit: https://www.hawaiipropertytax.com/tax_rates.html

KAUAI COUNTY

Classification Tax Rate (Per $1,000)	Rate
Owner Occupied	$2.59
Non-Owner Occupied Residential Tier 1: Up to $1.3 mil	$5.45
Non-Owner Occupied Residential Tier 2: $1,300,001 to $2 mil	$6.05
Non-Owner Occupied Residential Tier 3: More than $2 mil	$9.40
Vacation Rental Tier 1: Up to $1,000,000	$11.30
Vacation Rental Tier 2: $1,000,001 to $2,500,000	$11.75
Vacation Rental Tier 3: $ More than $2,500,000	$12.20
Hotel and Resort	$11.75
Commercial	$8.10
Industrial	$8.10
Agricultural	$6.75
Conservation	$6.75
Owner-Occipied Mixed-Use	$5.05
Long-Term Affordable Rental	$2.59

REAL PROPERTY TAX DUE DATES:

Aug 20, 2026 1st half of fiscal year tax payment due
Sep 30, 2026 Deadline for filing exemption claims & ownership documents
Feb 20, 2027 2nd half of fiscal year tax payment due

For More Info Visit: https://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax/Assessment/Stay-Informed

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