



PAYMENT DUE DATES

TITLE GUARANTY HAWAII

1st Installment

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

2nd Installment

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

REAL PROPERTY TAX RATES

Fiscal Year July 1, 2022 to June 30, 2023

HONOLULU

*Residential A:

Tier 1 tax rate: applied to net taxable assessed valuation of the property up to \$1,000,000
Tier 2 tax rate: applied to net taxable assessed valuation of property in excess of \$1,000,000

MAUI

*Short-Term Rental, Long-Term Rental and Owner-Occupied:

Tier 1 tax rate: applied to net taxable assessed valuation of the property up to \$1,000,000
Tier 2 tax rate: applied to net taxable assessed valuation of property from \$1,000,001 to \$3,000,000
Tier 3 tax rate: applied to net taxable assessed valuation of property in excess of \$3,000,000

**Non-Owner-Occupied:

Tier 1 tax rate: applied to net taxable assessed valuation of the property up to \$1,000,000
Tier 2 tax rate: applied to net taxable assessed valuation of property from \$1,000,001 to \$4,500,000
Tier 3 tax rate: applied to net taxable assessed valuation of property in excess of \$4,500,000

Hawaii

*Residential:

Tier 1 tax rate: portion of the property valued at less than \$2,000,000
Tier 2 tax rate: portion of the property valued at \$2,000,000 and more with no exemptions.

Kauai

Class Tax Rate:
(Per \$1000)

Residential	\$3.50
Hotel & 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	\$4.50
Tier 2	\$10.50
Bed and Breakfast Home	\$6.50

Non-Owner Occupied**	
Tier 1	\$5.85
Tier 2	\$8.00
Tier 3	\$12.50
Owner-Occupied*	
Tier 1	\$2.00
Tier 2	\$2.10
Tier 3	\$2.71
Commercialized Residential	\$4.40
Commercial	\$6.05
Industrial	\$7.05
Agricultural	\$5.74
Conservation	\$6.43
Hotel and Resort	\$11.75
Time Share	\$14.60
Apartment	\$3.50
Short-Term Rental*	
Tier 1	\$11.85
Tier 2	\$11.85
Tier 3	\$11.85
Long-Term Rental*	
Tier 1	\$3.00
Tier 2	\$5.00
Tier 3	\$8.00

Residential*	
Tier 1	\$11.10
Tier 2	\$13.60
Affordable Rental Housing	\$6.15
Apartment	\$11.70
Commercial	\$10.70
Industrial	\$10.70
Agricultural and Native Forest	\$9.35
Conservation	\$11.55
Hotel / Resort	\$11.55
Homeowner	\$6.15

Homestead	\$3.05
Residential	\$6.05
Vacation Rental	\$9.85
Commercial	\$8.10
Industrial	\$8.10
Agricultural	\$6.75
Conservation	\$6.75
Hotel and Resort	\$10.85
Residential Investor	\$9.40
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.