



**TITLE GUARANTY
HAWAII**

PAYMENT DUE DATES

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, 2025 to June 30, 2026

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

****Transient Vacation:**

Tier 1 tax rate: applied to net taxable assessed valuation of the property up to \$800,000

Tier 2 tax rate: applied to net taxable assessed valuation of property in excess of \$800,000

MAUI

***Owner- Occupied:**

Tier 1 tax rate: applied to net taxable assessed valuation of the property up to \$1,300,000

Tier 2 tax rate: applied to net taxable assessed valuation of property from \$1,300,001 to \$4,500,000

Tier 3 tax rate: applied to net taxable assessed valuation of property in excess of \$4,500,000

****Non-Owner- Occupied, Commercialized Residential, and TVR-STRH:**

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

*****Long Term Rental:**

Tier 1 tax rate: applied to net taxable assessed valuation of the property up to \$1,300,000

Tier 2 tax rate: applied to net taxable assessed valuation of property from \$1,300,001 to \$3,000,000

Tier 3 tax rate: applied to net taxable assessed valuation of property in excess of \$3,000,000

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

***Non-Owner-Occupied:**

Tier 1 tax rate: portion of taxable value less than or equal to \$1,300,000

Tier 2 tax rate: portion of taxable value more than \$1,300,000 and up to and including \$2,000,000

Tier 3 tax rate: portion of taxable value exceeding \$2,000,000

****Vacation Rental:**

Tier 1 tax rate: portion of taxable value less than or equal to \$1,000,000

Tier 2 tax rate: portion of taxable value more than \$1,000,000 and up to and including \$2,500,000

Tier 3 tax rate: portion of taxable value exceeding \$2,500,000

Class

Tax Rate (Per \$1,000):

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	\$4.00
Tier 2	\$11.40
Bed and Breakfast Home	\$6.50
Transient Vacation**	
Tier 1	\$9.00
Tier 2	\$11.50
Owner-Occupied*	
Tier 1	\$1.65
Tier 2	\$1.80
Tier 3	\$5.75
Non-Owner Occupied**	
Tier 1	\$5.87
Tier 2	\$8.60
Tier 3	\$17.00
Apartment	\$3.50
Commercial	\$6.05
Industrial	\$7.05
Agricultural	\$5.74
Conservation	\$6.43
Hotel and Resort	\$11.80
Time Share	\$14.70
Commercialized Residential**	
Tier 1	\$2.00
Tier 2	\$3.00
Tier 3	\$10.00
TVR-STRH**	
Tier 1	\$12.50
Tier 2	\$14.00
Tier 3	\$15.55
Long Term Rental***	
Tier 1	\$2.95
Tier 2	\$5.00
Tier 3	\$8.50
Residential*	
Tier 1	\$11.10
Tier 2	\$13.60
Affordable Rental Housing	\$5.95
Apartment	\$11.70
Commercial	\$10.70
Industrial	\$10.70
Agricultural and Native Forest	\$9.35
Conservation	\$11.55
Hotel / Resort	\$11.55
Homeowner	\$5.95
Owner-Occupied	\$2.59
Non-Owner-Occupied*	
Tier 1	\$5.45
Tier 2	\$6.05
Tier 3	\$9.40
Vacation Rental**	
Tier 1	\$11.30
Tier 2	\$11.75
Tier 3	\$12.20
Commercial	\$8.10
Industrial	\$8.10
Agricultural	\$6.75
Conservation	\$6.75
Hotel and Resort	\$11.75
Owner-Occupied Mixed-Use	\$5.05

For more information on real property tax payment options, please visit your county's website.

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