



**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, 2026 to June 30, 2027

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 \$1,500,000
Tier 2 tax rate: applied to net taxable assessed valuation of property from \$1,500,001 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:
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 \$2,500,000
Tier 3 tax rate: applied to net taxable assessed valuation of property in excess of \$2,500,000
- ***Commercialized Residential and Long Term Rental:
Tier 1 tax rate: applied to net taxable assessed valuation of the property up to \$1,500,000
Tier 2 tax rate: applied to net taxable assessed valuation of property from \$1,500,001 to \$3,000,000
Tier 3 tax rate: applied to net taxable assessed valuation of property in excess of \$3,000,000
- ****TVR-STRH:
Tier 1 tax rate: applied to net taxable assessed valuation of the property up to \$900,000
Tier 2 tax rate: applied to net taxable assessed valuation of property from \$900,001 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 more than or equal to \$2,000,000 up to \$4,000,000
Tier 3 tax rate: portion of the property valued more than \$4,000,000

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	\$5.00
Non-Owner Occupied**	
Tier 1	\$6.25
Tier 2	\$9.00
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	\$14.90
Commercialized Residential***	
Tier 1	\$2.25
Tier 2	\$3.50
Tier 3	\$10.00
TVR-STRH****	
Tier 1	\$13.00
Tier 2	\$15.00
Tier 3	\$17.00
Long Term Rental***	
Tier 1	\$2.90
Tier 2	\$5.00
Tier 3	\$8.50
Residential*	
Tier 1	\$11.10
Tier 2	\$14.50
Tier 3	\$17.00
Affordable Rental Housing	\$5.75
Apartment	\$11.70
Commercial	\$10.70
Industrial	\$10.70
Agricultural and Native Forest	\$9.35
Conservation	\$11.55
Long Term Rental	\$7.75
Hotel and Resort	\$11.55
Homeowner	\$5.75
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
Long-Term Affordable Rental	\$2.59

For more information on real property tax payment options, please visit your county's website. The information in this flyer is intended for educational purposes only and may not be applicable in all situations. It is not intended to substitute for legal advice pertaining to a specific situation. All rights to these materials are reserved; no reproduction without prior written consent.