



Island

Sotheby's  
INTERNATIONAL REALTY



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**TITLE GUARANTY**  
A Legacy Built on Promises Delivered

## Real Property Tax Rates (Fiscal Year July 1, 2014 to June 30, 2015)

### 1st Installment

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

### 2nd Installment

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

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.

### HONOLULU

\*Note: Oahu Tax Change for 2014 - Added "Residential A". Residential A shall mean a parcel, or portion thereof, which:

- (1) Is improved with no more than two single family dwelling units and
    - a. Has an assessed value of \$1,000,000 or more;
    - b. Does not have a home exemption; and
    - c. Is zoned R-3.5, R-5, R-7.5, R-10 or R-20 or is dedicated for residential use;
  - (2) Is vacant land zoned R-3.5, R-5, R-7.5, R-10 or R-20 and has an assessed value of \$1,000,000 or more; or
  - (3) Is a condominium unit with an assessed valuation \$1,000,000 or more and does not have a home exemption.
- Residential A excludes any parcel, or portion thereof, improved with military housing located on or outside of a military base.

CLASS	Net Taxable Bldg: (Per \$1,000)	Net Taxable Land: (Per \$1,000)
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Residential	\$3.50	\$3.50
Hotel and Resort	\$2.90	\$12.90
Commercial	\$12.40	\$12.40
Industrial	\$12.40	\$12.40
Agricultural	\$5.70	\$5.70
Preservation	\$5.70	\$5.70
Public Service	\$0.00	\$0.00
Vacant Agricultural	\$8.50	\$8.50
*Residential A	\$6.00	\$6.00

### MAUI

Residential	\$5.57	\$5.57
Apartment	\$6.20	\$6.20
Commercial	\$6.83	\$6.83
Industrial	\$7.07	\$7.07
Agricultural	\$5.86	\$5.86
Conservation	\$6.06	\$6.06
Hotel and Resort	\$9.11	\$9.11
Time Share	\$15.07	\$15.07
Homeowner	\$2.78	\$2.78
Commercialized Residential	\$4.46	\$4.46

### BIG ISLAND

Affordable Rental Housing	\$6.15	\$6.15
Residential	\$10.05	\$10.05
Apartment	\$10.85	\$10.85
Commercial	\$10.05	\$10.05
Industrial	\$10.05	\$10.05
Agricultural and Native Forest	\$9.25	\$9.25
Conservation	\$10.85	\$10.85
Hotel / Resort	\$10.85	\$10.85
Homeowner	\$6.15	\$6.15

Tax Rate:  
(Per \$1,000)

Homestead	\$3.05
Residential	\$6.05
Vacation Rental	\$8.85
Commercial	\$8.10
Industrial	\$8.10
Agricultural	\$6.75
Conservation	\$6.75
Hotel and Resort	\$10.85

### KAUAI

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