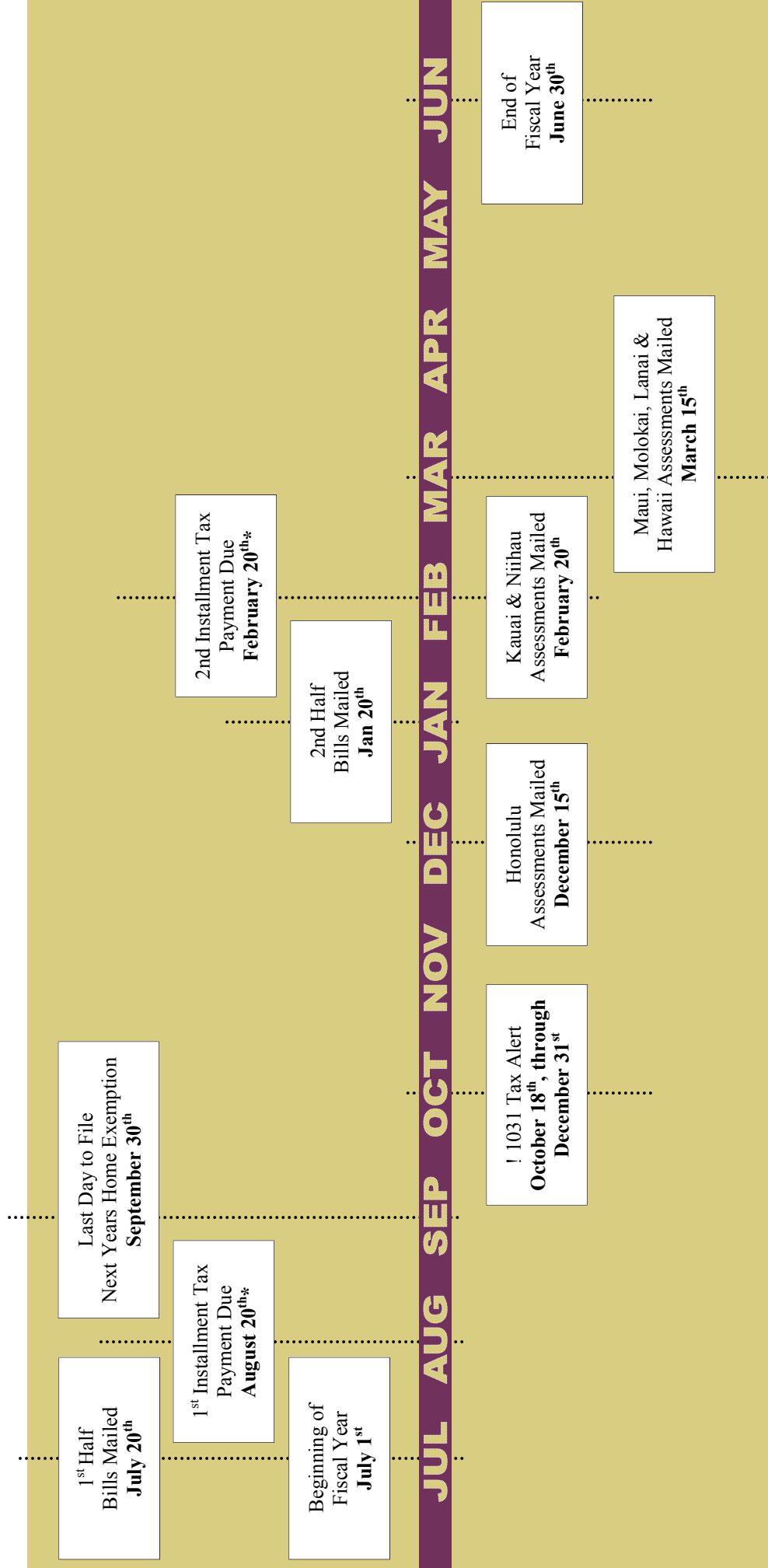




REAL PROPERTY TAX RATES IN HAWAII - FISCAL YEAR

JULY 1, 2009 TO JUNE 30, 2010

County	Class		* Tax Rate Per \$1,000 Net Taxable Property	
HONOLULU	1 Residential	\$	3.42	
	3 Commercial		12.40	
	4 Industrial		12.40	
	5 Agricultural		5.70	
	6 Preservation		5.70	
	7 Hotel and Resort		12.40	
	9 Public Service		0.00	
0 Vacant Agricultural		8.50		
County	Class		Tax Rate Per \$1,000 Net Taxable Building	Tax Rate Per \$1,000 Net Taxable Land
MAUI	1 Improved Residential	\$	4.85	\$ 4.85
	2 Apartment		4.55	4.55
	3 Commercial		6.25	6.25
	4 Industrial		6.50	6.50
	5 Agricultural		4.50	4.50
	6 Conservation		4.75	4.75
	7 Hotel and Resort		8.20	8.20
	8 Unimproved Residential		5.35	5.35
	9 Homeowner		2.00	2.00
	0 Time Share		14.00	14.00
HAWAII	1 Residential	\$	7.10	\$ 8.10
	2 Apartment		8.10	8.10
	3 Commercial		9.00	9.00
	4 Industrial		9.00	9.00
	5 Agricultural or Native Forests		6.35	8.35
	6 Conservation		8.55	8.55
	7 Hotel and Resort		9.00	9.00
	9 Homeowner		5.55	5.55
	0 Affordable Rental Housing		5.55	5.55
	KAUAI	1 Single Family Residential	\$	4.25
2 Apartment			7.90	6.90
3 Commercial			7.90	6.90
4 Industrial			7.90	6.90
5 Agricultural			4.25	6.90
6 Conservation			4.25	6.90
7 Hotel and Resort			7.90	6.90
8 Homestead			3.44	4.00



* Payment made in full are due August 20th. Taxes delinquent if not postmarked by due dates (Aug. 21 or Feb 21).

If you are closing any relinquished properties between 10/18 and 12/31, you must receive your replacement property the earlier of 180 days after the date of relinquished property transfer or the due date of the exchangers tax returns for the taxable year. **(Provided by: Julie Tumbaga, VP, Hawaii Regional Manager, OREXCO 1031 Exchange, www.orecxo1031.com)**

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