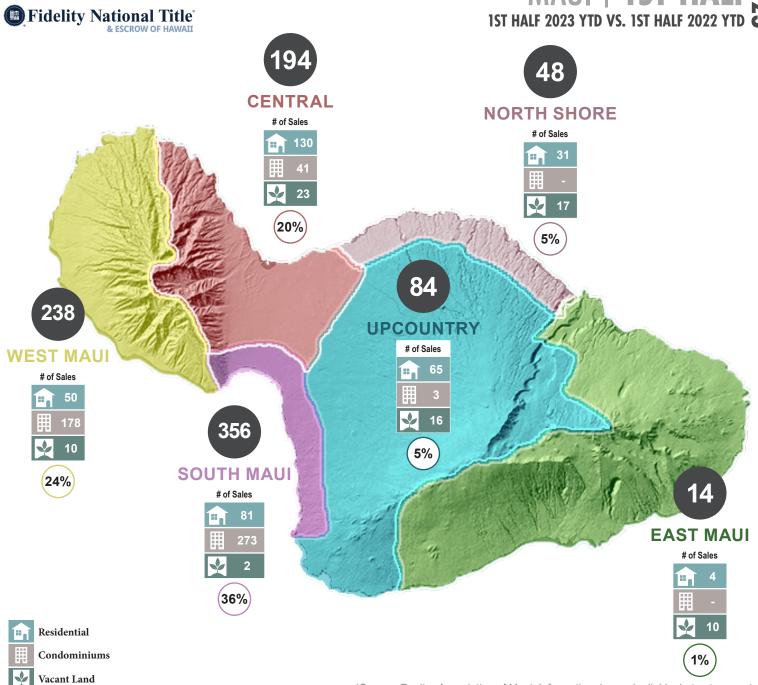
MAUI REAL ESTATE REPORT

MAUI | 1ST HALF 2023 YTD VS. 1ST HALF 2022 YTD 2



*Source: Realtor Association of Maui. Information deemed reliable, but not guaranteed.

		% OF CLOSINGS	# OF UNITS RECORDED		MEDIAN PRICE			MEDIAN DAYS ON MARKET	
	HOMES	39%	381		-34%	\$1,150,000		-2%	84
H	CONDO	52%	515		-48%	\$840,000		11%	70
*	LAND	9%	84		-37%	\$648,000		-14%	119

% of Closed Sales by Districts through June 30, 2023

Number of Recorded transactions
from January 1, 2023 - June 30, 2023

2023 VS 2022	YTD NUMBER	R OF UNITS	2023 VS 2022 Y	TD TOTAL DOL	LAR VOLUME
DISTRICT	2023	% Change	DISTRICT	2023	% Change
SOUTH	356	-40%	SOUTH	\$570,086,655	-40%
WEST	238	-53%	WEST	\$414,698,493	-45%
CENTRAL	194	-28%	CENTRAL	\$178,598,646	-16%
UPCOUNTRY	84	-40%	UPCOUNTRY	\$122,836,291	-31%
NORTH SHORE	48	-44%	NORTH SHORE	\$71,746,064	-53%
LANAI/MOLOKAI	46	-47%	EAST	\$32,088,920	22%
EAST	14	-30%	LANAI/MOLOKAI	\$21,016,000	-49%
TOTAL	980	-42%	TOTAL	\$1,411,071,069	-39%

MAUI REAL ESTATE REPORT Fidelity National Title® & ESCROW OF HAWAII





381

TOTAL NUMBER OF SALES

2023

580

-34%

TOTAL NUMBER OF SALES 2022

\$1,150,000

MEDIAN SALES PRICE

2023

\$1,177,500

-2%

MEDIAN SALES PRICE

2022

\$705,365,960

TOTAL DOLLAR VOLUME

2023

\$1,073,474,840

TOTAL DOLLAR VOLUME

2022

	Nur	mber of	Sales	Media	n Sales Pri	ce	Total	Dollar Volume	9
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL			ŭ			· ·			J
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	55	56	-2%	\$950,000	\$951,000	0%	\$53,600,143	\$53,362,500	0%
Wailuku	75	115	-35%	\$1,013,000	\$887,000	14%	\$90,785,503	\$115,646,239	-22%
EAST									
Hana	3	5	-40%	\$1,425,000	\$1,645,000	-13%	\$4,600,000	\$8,754,999	-48%
Kaupo	1	1	0%	\$725,000	\$2,699,500	-73%	\$725,000	\$2,699,500	-73%
Keanae	-	1	-100%	-	\$1,100,000	-	-	\$1,100,000	-100%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	1	-100%	-	\$725,000	-	-	\$725,000	-100%
NORTH SHORE									
Haiku	27	56	-52%	\$1,410,000	\$1,440,000	-2%	\$46,773,196	\$100,470,100	-53%
Sprecks/Paia/Kuau	4	15	-73%	\$1,996,750	\$1,150,000	74%	\$7,397,103	\$37,819,998	-80%
SOUTH									
Kihei	58	84	-31%	\$1,112,500	\$1,322,500	-16%	\$79,809,850	\$157,280,218	-49%
Maalaea	-	1	-100%	-	\$2,500,000	-	-	\$2,500,000	-100%
Maui Meadows	12	15	-20%	\$2,790,000	\$2,150,000	30%	\$30,974,000	\$39,506,800	-22%
Wailea/Makena	11	24	-54%	\$5,800,000	\$3,525,000	65%	\$97,056,481	\$190,912,450	-49%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	27	36	-25%	\$1,450,000	\$1,425,000	2%	\$45,580,000	\$61,994,044	-27%
Makawao/Olinda/Haliimaile	23	52	-56%	\$1,117,500	\$942,500	19%	\$35,998,891	\$57,217,443	-37%
Pukalani	15	22	-32%	\$1,000,000	\$1,170,000	-15%	\$17,726,400	\$25,142,500	-30%
WEST									
Honokohau	-	1	-100%	-	\$792,000	-	-	\$792,000	-100%
Kaanapali	7	14	-50%	\$3,500,000	\$2,850,000	23%	\$42,794,136	\$42,717,050	0%
Kapalua	5	7	-29%	\$4,400,000	\$4,825,000	-9%	\$26,305,000	\$33,950,000	-23%
Lahaina	22	23	-4%	\$2,000,000	\$2,635,000	-24%	\$84,698,758	\$69,084,000	23%
Napili/Kahana/Honokowai	14	22	-36%	\$1,426,250	\$1,387,500	3%	\$18,762,499	\$33,534,999	-44%
Olowalu	2	3	-33%	\$4,800,000	\$4,300,000	12%	\$9,600,000	\$13,775,000	-30%
LANAI - MOLOKAI									
Lanai	4	5	-20%	\$717,500	\$675,000	6%	\$2,845,000	\$3,408,000	-17%
Molokai	16	21	-24%	\$400,000	\$800,000	-50%	\$9,334,000	\$21,082,000	-56%
MAUI SUMMARY	381	580	-34%	\$1,150,000	\$1,177,500	-2%	\$705,365,960	\$1,073,474,840	-34%

1ST HALF 2023 YTD NUMBER OF SALES									
DISTRICT	2023	2022	% Change						
CENTRAL	130	171	-24%						
SOUTH	81	124	-35%						
UPCOUNTRY	65	110	-41%						
WEST	50	70	-29%						
NORTH SHORE	31	71	-56%						
LANAI/MOLOKAI	20	26	-23%						
EAST	4	8	-50%						
TOTAL	381	580	-34%						

1ST HALF 2023 YTD TOTAL DOLLAR VOLUME										
DISTRICT	2023	2022	% Change							
SOUTH	\$207,840,331	\$390,199,468	-47%							
WEST	\$182,160,393	\$193,853,049	-6%							
CENTRAL	\$144,385,646	\$169,008,739	-15%							
UPCOUNTRY	\$99,305,291	\$144,353,987	-31%							
NORTH SHORE	\$54,170,299	\$138,290,098	-61%							
LANAI/MOLOKAI	\$12,179,000	\$24,490,000	-50%							
EAST	\$5,325,000	\$13,279,499	-60%							
TOTAL	\$705,365,960	\$1,073,474,840	-34%							

Source: Realtors Association of Maui - www.RAMaui.com

wwwFidelityHawaii.com

MAUI REAL ESTATE REPORT







515

TOTAL NUMBER OF SALES

2023 989

-48%

TOTAL NUMBER OF SALES 2022

\$840,000

MEDIAN SALES PRICE

2023

\$759,000

11%

MEDIAN SALES PRICE

2022

\$595,737,924

TOTAL DOLLAR VOLUME

2023

\$1,081,939,988

TOTAL DOLLAR VOLUME

2022

	Nu	mber of	Sales	Media	ın Sales Pri	ce	Total	Dollar Volume)
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	12	31	-61%	\$276,500	\$199,000	39%	\$3,089,000	\$6,935,600	-56%
Wailuku	29	58	-50%	\$537,000	\$490,500	10%	\$16,461,000	\$31,147,500	-47%
EAST									
Hana	-	3	-100%	-	\$685,000	-	-	\$2,610,000	-100%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	-	1	-100%	-	\$570,000	-	-	\$570,000	-100%
SOUTH									
Kihei	204	344	-41%	\$799,500	\$722,500	11%	\$180,140,375	\$281,925,311	-36%
Maalaea	22	27	-19%	\$732,000	\$644,500	14%	\$16,068,000	\$18,478,744	-13%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	47	86	-45%	\$1,995,000	\$1,737,500	15%	\$157,537,949	\$230,008,059	-32%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	1	-100%	-	\$600,000	-	-	\$600,000	-100%
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	\$0	\$0	-
Pukalani	3	1	200%	\$899,000	\$875,000	3%	\$2,628,000	\$875,000	200%
WEST									
Honokohau	-	-	-	-	-	-	-	-	_
Kaanapali	39	99	-61%	\$1,500,000	\$1,500,000	0%	\$66,617,900	\$173,340,975	-62%
Kapalua	16	40	-60%	\$1,685,000	\$1,400,000	20%	\$40,129,000	\$93,990,500	-57%
Lahaina	38	46	-17%	\$865,750	\$832,500	4%	\$37,219,000	\$59,718,799	-38%
Napili/Kahana/Honokowai	85	216	-61%	\$785,000	\$700,000	12%	\$68,201,200	\$171,279,000	-60%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	1	1	0%	\$1,650,000	\$1,600,000	3%	\$1,650,000	\$1,600,000	3%
Molokai	19	35	-46%	\$312,000	\$270,000	16%	\$5,996,500	\$8,860,500	-32%
MAUI SUMMARY	515	989	-48%	\$840,000	\$759,000	11%	\$595,737,924	\$1,081,939,988	-45%

151 HALF 20	123 Y I D NUI	MREK OF SE	ALES
DISTRICT	2023	2022	% Change
SOUTH	273	457	-40%
WEST	178	401	-56%
CENTRAL	41	89	-54%
LANAI/MOLOKAI	20	36	-44%
UPCOUNTRY	3	2	50%
EAST	-	3	-100%
NORTH SHORE	-	1	-100%
TOTAL	515	989	-48%

1ST HALF 2023 YTD TOTAL DOLLAR VOLUME									
DISTRICT	2023	2022	% Change						
SOUTH	\$353,746,324	\$530,412,114	-33%						
WEST	\$212,167,100	\$498,329,274	-57%						
CENTRAL	\$19,550,000	\$38,083,100	-49%						
LANAI/MOLOKAI	\$7,646,500	\$10,460,500	-27%						
UPCOUNTRY	\$2,628,000	\$1,475,000	78%						
EAST	-	\$2,610,000	-100%						
NORTH SHORE	-	\$570,000	-100%						
TOTAL	\$595,737,924	\$1,081,939,988	-45%						

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MAUI REAL ESTATE REPORT Fidelity National Title & ESCROW OF HAWAII





84

TOTAL NUMBER OF SALES

2023

133

-37%

TOTAL NUMBER OF SALES

2022

\$648,000

MEDIAN SALES PRICE

2023

\$750,000

-14%

MEDIAN SALES PRICE

2022

\$109,967,185

TOTAL DOLLAR VOLUME

2023

\$153,921,272

TOTAL DOLLAR VOLUME

2022

	Number of Sales		Modia	Median Sales Price			Total Dollar Volume		
CENTRAL	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
Kahakuloa		1	-100%	_	\$800,000			\$800,000	-100%
	-	1		-		-	-		
Kahului	-	1	-100%		\$845,000	-	- #44.000.000	\$845,000	-100%
Wailuku	23	8	188%	\$550,000	\$368,000	50%	\$14,663,000	\$3,205,000	358%
EAST	0	4	4000/	# 007 F00	#0.000.500	740/	#4.04C.000	#0.200.200	440/
Hana	8	4	100%	\$607,500	\$2,062,500	-71%	\$4,946,000	\$8,388,300	-41%
Kaupo	1	4	-75%	\$21,132,920	\$415,000	4992%	\$21,132,920	\$1,830,750	1054%
Keanae	1	-	-	\$685,000	-	-	\$685,000	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	1	-100%	-	\$170,000	-	-	\$170,000	-100%
NORTH SHORE									
Haiku	17	12	42%	\$871,383	\$887,500	-2%	\$17,575,765	\$12,168,000	44%
Sprecks/Paia/Kuau	-	1	-100%	-	\$1,785,000	-	-	\$1,785,000	-100%
SOUTH									
Kihei	-	6	-100%	-	\$1,350,000	-	-	\$18,100,000	-100%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	-	1	-100%	-	\$1,490,000	-	-	\$1,490,000	-100%
Wailea/Makena	2	4	-50%	\$4,250,000	\$1,477,500	188%	\$8,500,000	\$5,930,000	43%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	11	19	-42%	\$1,200,000	\$820,000	46%	\$16,353,000	\$25,820,000	-37%
Makawao/Olinda/Haliimaile	5	5	0%	\$600,000	\$750,000	-20%	\$4,550,000	\$4,874,222	-7%
Pukalani	-	3	-100%	-	\$479,000	-	-	\$1,530,500	-100%
WEST									
Honokohau	-	1	-100%	-	\$408,000	-	-	\$408,000	-100%
Kaanapali	6	15	-60%	\$1,032,500	\$800,000	29%	\$15,541,000	\$23,467,500	-34%
Kapalua	1	15	-93%	\$1,525,000	\$1,400,000	9%	\$1,525,000	\$25,102,500	-94%
Lahaina	2	4	-50%	\$1,262,500	\$870,000	45%	\$2,525,000	\$4,013,000	-37%
Napili/Kahana/Honokowai	-	2	-100%	-	\$2,709,000	-	-	\$5,418,000	-100%
Olowalu	1	2	-50%	\$780,000	\$1,216,500	-36%	\$780,000	\$2,433,000	-68%
LANAI - MOLOKAI									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	6	24	-75%	\$221,250	\$222,250	0%	\$1,190,500	\$6,142,500	-81%
MAUI SUMMARY	84	133	-37%	\$648,000	\$750,000	-14%	\$109,967,185	\$153,921,272	-29%

% Change

158%

-35%

-67%

26%

202% -67%

-81%

-29%

1ST HALF 20	23 YTD NU	MBER OF S	ALES	1ST HAL	F 2023 YTD TOTA	L DOLLAR VOLUM	ΙE
DISTRICT	2023	2022	% Change	DISTRICT	2023	2022	%
CENTRAL	23	10	130%	EAST	\$26,763,920	\$10,389,050	1
NORTH SHORE	17	13	31%	UPCOUNTRY	\$20,903,000	\$32,224,722	-
UPCOUNTRY	16	27	-41%	WEST	\$20,371,000	\$60,842,000	-
EAST	10	9	11%	NORTH SHORE	\$17,575,765	\$13,953,000	
WEST	10	39	-74%	CENTRAL	\$14,663,000	\$4,850,000	2
LANAI/MOLOKAI	6	24	-75%	SOUTH	\$8,500,000	\$25,520,000	-
SOUTH	2	11	-82%	LANAI/MOLOKAI	\$1,190,500	\$6,142,500	-
TOTAL	84	133	-37%	TOTAL	\$109,967,185	\$153,921,272	-

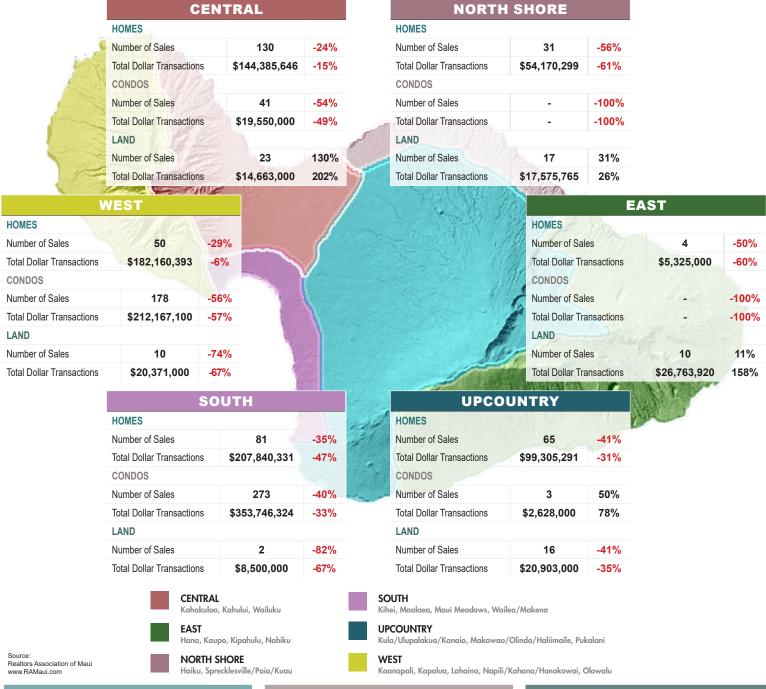
Source: Realtors Association of Maui - www.RAMaui.com

wwwFidelityHawaii.com

MAUI REAL ESTATE REPORT



MAUI | 1ST HALF 2023 YTD VS. 1ST HALF 2022 YTD 3



RESIDENTIAL

TOP 10 AREAS
Total Dollar Volume

Total Bollar vol	urric
Wailea/Makena Wailuku Lahaina Kihei Kahului Haiku Kula/Ulupalakua/Kanaio Kaanapali	\$97,056,481 \$90,785,503 \$84,698,758 \$79,809,850 \$53,600,143 \$46,773,196 \$45,580,000 \$42,794,136
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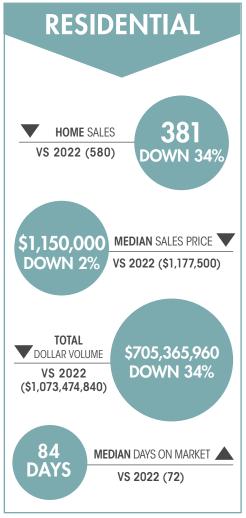
CONDOMINIUM

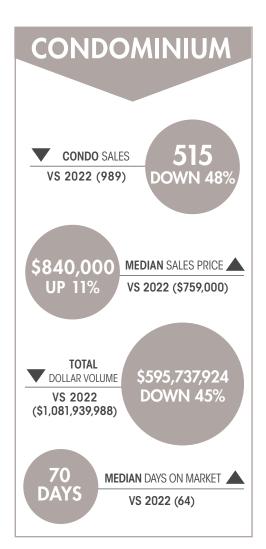
TOP 10 AREAS Total Dollar Volume

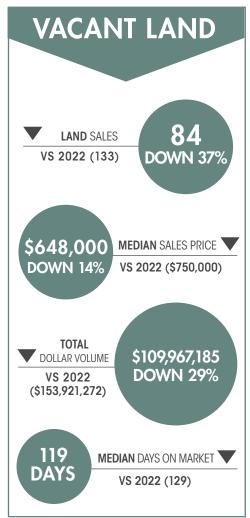
Kihei Wailea/Makena Napili/Kahana/Honokowai Kaanapali Kapalua	\$180,140,375 \$157,537,949 \$68,201,200 \$66,617,900 \$40,129,000
Lahaina Wailuku Maalaea Molokai	\$37,219,000 \$37,219,000 \$16,461,000 \$16,068,000 \$5,996,500
Kahului	\$3,089,000

VACANT LAND

TOP 10 AREAS Total Dollar Volume







Source: Realtors Association of Maui – www.RAMaui.com

State of Hawaii Conveyance Tax Law

The tax imposed by section 247-1 shall be based on the actual and full consideration (whether cash or otherwise, including any promise, act, forbearance, property interest, value, gain, advantage, benefit, or profit), paid or to be paid for all transfers or conveyance of realty or any interest therein, that shall include any liens or encumbrances thereon at the time of sale, lease, sublease, assignment, transfer, or conveyance, and shall be at the following rates:

BASIS AND RATE OF CONVEYANCE TAX					
CONSIDERATION PAID		Scale #1: Applies to all transfers or conveyanceof realty or	Scale #2:		
At Least	But Less Than	any interest therein, for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowner's exemption. (increments of \$100 of sale price will be added proportionately to tax)	Applies to sales of condominium or single family residence where the purchaser is not eligible for the county homeowner's exemption. (increments of \$100 of sale price will be added proportionately to tax)		
\$0	\$600,000	10¢	15¢		
\$600,000	\$1 Million	20¢	25¢		
\$1 Million	\$2 Million	30¢	40¢		
\$2 Million	\$4 Million	50¢	60¢		
\$4 Million	\$6 Million	70¢	85¢		
\$6 million	\$10 million	90¢	\$1.10		
\$10 Million	and Above	\$1.00	\$1.25		

HARPTA - Hawaii Real Property Tax Act

The Hawaii Real Property Tax Act (HARPTA) requires the buyer who purchases real property from a non-resident of Hawaii to withhold **7.25%** of the amount realized (generally the sales price) and remit it to the Department of Taxation within 20 days of closing unless an exemption applies.

The 7.25% withholding represents an estimate of the Hawaii capital gains tax that may be owed by the non-resident when selling real property in Hawaii.

The standard Hawaii Association of Realtors Purchase Contract provides that escrow is to withhold and remit the HARPTA amount to the Department of Taxation unless the seller provides the buyer with a certificate of exemption or waiver from HARPTA.

It is the seller's burden to prove that an exemption / waiver applies and for the buyer to acknowledge and approve the seller's exemption / waiver prior to closing. Under Hawaii law, it is the buyer's responsibility to determine if the seller is a non-resident of Hawaii and that the proper withholding amount is remitted to the Department of Taxation on a timely basis.

FIRPTA - Foreign Investment Real Property Tax Act

The Foreign Investment in Real Property Tax Act (FIRPTA) requires the buyer who purchases real property from a foreign seller to withhold **10% or 15%** of the amount realized (generally the sales price) and remit it to the IRS within 20 days of closing unless an exemption applies. The withholding percentage will depend upon the sales price and whether the buyer or buyer's family member intends to use the real property as a residence.*

The withholding percentage represents an estimate of the federal capital gains tax that may be owed by the foreign seller when selling real property in the United States.

The standard Hawaii Association of REALTORS® Purchase Contract provides that escrow is to withhold and remit the FIRPTA amount to the IRS unless the seller provides the buyer with a certificate of exemption or waiver from HARPTA.

It is the seller's burden to prove that an exemption / waiver applies and for the buyer to acknowledge and approve the seller's exemption / waiver prior to closing. Under federal law, it is the buyer's responsibility to determine if the seller is a foreigner subject to FIRPTA withholding and that the proper withholding amount is remitted to the IRS on a timely basis.

^{*}Buyer or member of buyer's family must have definite plans to reside in the property for at least 50% of the number of days the property is used by any person during each of the first two 12-month periods following the date of transfer.

STATE OF HAWAII | ALL COUNTIES

REAL PROPERTY TAX

FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023

Honolulu, Oahu County

CLASS	Taxable Building per/\$1,000
Agricultural	\$5.70
Bed and Breakfast Home	\$6.50
Commercial	\$12.40
Hotel/Resort	\$13.90
Industrial	\$12.40
Preservation	\$5.70
Public Service	\$0.00
Residential Principal Resident	\$3.50
Residential A-Tier 1* Tax rate applied to the net taxable value of the property up to \$1,000,000	\$4.50
Residential A - Tier 2* Tax rate applied to the net taxable value of the property in excess of \$1,000,000	\$10.50
Vacant Agricultural	\$8.50

REAL PROPERTY TAX DUE DATES:

Aug 20, 2022 1st half of fiscal year tax payment due

Sep 30, 2022 Deadline for filing exemption claims & ownership documents

Feb 20, 2023 2nd half of fiscal year tax payment due

For More Information, Visit:

https://hnldoc.ehawaii.gov/hnldoc/document-download?id=9995

Hawai'i County

CLASS	Tax Rate per/\$1,000
Affordable Rental Housing	\$6.15
Residential *Portion valued less than \$2 million	\$11.10
Residential *Portion valued at \$2 million and more	\$13.60
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

REAL PROPERTY TAX DUE DATES:

Aug 20, 2022 1st half of fiscal year tax payment due

Dec 31, 2022 Deadline for filing exemption claims & ownership documents

Feb 20, 2023 2nd half of fiscal year tax payment due

For More Information, Visit:

https://www.hawaiipropertytax.com/tax_rates.html

CENTRAL **808-893-0556**UPCOUNTRY **808-573-0110**WEST MAUI **808-661-4960**SOUTH MAUI **808-891-2404**

Maui County

2022-2023

CLASS	All rates are per \$1,000 of net taxable	e assessed valuation
Owner Occupied - Tier 1 up	to \$1m	\$2.00
Owner Occupied - Tier 2 mo	re than \$1,000,001 - \$3m	\$2.10
Owner Occupied - Tier 3 mg	re than \$3m	\$2.71
Non-Owner Occupied - Tier	1 up to \$1m	\$5.85
Non-Owner Occupied - Tier	2 more than \$1,000,001 - \$4.5m	\$8.00
Non-Owner Occupied - Tier	3 more than \$4.5m	\$12.50
Apartment		\$3.50
Hotel/Resort		\$11.75
Time share		\$14.60
Agricultural		\$5.74
Short-Term Rental - Tier 1 up	to \$1m	\$11.85
Short-Term Rental - Tier 2 m	ore than \$1,000,001 - \$3m	\$11.85
Short-Term Rental - Tier 3 m	ore than \$3m	\$11.85
Conservation		\$6.43
Commercial		\$6.05
Industrial		\$7.05
Commercial Residential		\$4.40
*Long-Term Rental – Tier 1 u	p to \$1m	\$3.00
*Long-Term Rental – Tier 2 n	nore than \$1,000,001 - \$3m	\$5.00
*Long-Term Rental - Tier 3 n	nore than \$3m	\$8.00

REAL PROPERTY TAX DUE DATES:

Aug 20, 2022 1st half of fiscal year tax payment due

Dec 31, 2022 Deadline for filing exemption claims & ownership documents

Feb 20, 2023 2nd half of fiscal year tax payment due

For More Information, Visit:

https://www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes

Kauai County

*NEW CLASSIFICATION

CLASS	Tax Rate per/\$1,000
Homestead	\$3.05
Residential	\$6.05
Vacation Rental	\$9.85
Hotel/Resort	\$10.85
Commercial	\$8.10
Industrial	\$8.10
Agricultural	\$6.75
Conservation	\$6.75
Residential Investor	\$9.40
Commercialized Home Use	\$5.05

REAL PROPERTY TAX DUE DATES:

Aug 20, 2022 1st half of fiscal year tax payment due

Sep 30, 2022 Deadline for filing exemption claims & ownership documents

Feb 20, 2023 2nd half of fiscal year tax payment due

For More Information, Visit:

https://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property/Tax-Rates



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