

Residential  
 Condominiums  
 Vacant Land

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

	% OF CLOSINGS	# OF UNITS RECORDED		MEDIAN PRICE		MEDIAN DAYS ON MARKET
HOMES	37%	237	▼ -40%	\$1,145,000	▼ -1%	85
CONDO	53%	332	▼ -51%	\$815,000	▲ 7%	71
LAND	10%	61	▼ -42%	\$627,500	▼ -13%	150

DISTRICT	2023 VS 2022 YTD NUMBER OF UNITS		2023 VS 2022 YTD TOTAL DOLLAR VOLUME		
	2023	% Change	DISTRICT	2023	% Change
SOUTH	234	-45%	SOUTH	\$401,980,055	-34%
WEST	153	-56%	WEST	\$260,689,757	-50%
CENTRAL	126	-30%	CENTRAL	\$106,362,759	-24%
UPCOUNTRY	52	-41%	UPCOUNTRY	\$66,332,392	-34%
NORTH SHORE	32	-49%	NORTH SHORE	\$45,883,828	-60%
LANAI/MOLOKAI	27	-53%	LANAI/MOLOKAI	\$12,740,500	-48%
EAST	6	-60%	EAST	\$3,395,000	-79%
<b>TOTAL</b>	<b>630</b>	<b>-47%</b>	<b>TOTAL</b>	<b>\$897,384,291</b>	<b>-41%</b>

% of Closed Sales by Districts through April 30, 2023  
 Number of Recorded transactions from January 1, 2023 - April 30, 2023

## RESIDENTIAL

YEAR-OVER-YEAR

**237**  
TOTAL NUMBER OF SALES  
2023

**394**  
TOTAL NUMBER OF SALES  
2022

**-40%**

**\$1,145,000**  
MEDIAN SALES PRICE  
2023

**\$1,155,000**  
MEDIAN SALES PRICE  
2022

**-1%**

**\$441,760,162**  
TOTAL DOLLAR VOLUME  
2023

**\$695,371,199**  
TOTAL DOLLAR VOLUME  
2022

**-37%**

### Number of Sales

### Median Sales Price

### Total Dollar Volume

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	31	43	-28%	\$946,000	\$950,000	0%	\$30,392,255	\$40,237,500	-25%
Wailuku	50	76	-34%	\$982,500	\$880,000	12%	\$52,659,504	\$73,047,389	-28%
<b>EAST</b>									
Hana	-	5	-100%	-	\$1,499,999	-	-	\$7,529,999	-100%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	18	42	-57%	\$1,405,000	\$1,412,500	-1%	\$31,204,460	\$74,041,100	-58%
Sprecks/Paia/Kuau	2	9	-78%	\$1,701,802	\$1,445,000	18%	\$3,403,603	\$28,365,000	-88%
<b>SOUTH</b>									
Kihei	40	62	-36%	\$1,085,000	\$1,307,500	-17%	\$47,195,700	\$116,237,388	-59%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	7	13	-46%	\$2,880,000	\$2,150,000	34%	\$16,574,000	\$34,976,800	-53%
Wailea/Makena	9	16	-44%	\$5,800,000	\$3,046,250	90%	\$87,806,491	\$97,839,500	-10%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	15	17	-12%	\$1,300,000	\$1,385,000	-6%	\$20,030,000	\$29,802,544	-33%
Makawao/Olinda/Haliimaile	13	35	-63%	\$989,000	\$870,000	14%	\$17,274,892	\$36,002,480	-52%
Pukalani	10	14	-29%	\$1,075,000	\$1,000,000	8%	\$11,593,000	\$15,220,500	-24%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	4	8	-50%	\$4,975,000	\$2,850,000	75%	\$33,150,000	\$24,141,000	37%
Kapalua	2	6	-67%	\$4,962,500	\$4,800,000	3%	\$9,925,000	\$29,125,000	-66%
Lahaina	15	14	7%	\$2,100,000	\$2,730,000	-23%	\$59,723,758	\$46,849,000	28%
Napili/Kahana/Honokowai	9	17	-47%	\$1,462,500	\$1,400,000	5%	\$12,357,499	\$27,554,999	-55%
Olowalu	1	-	-	\$2,100,000	-	-	\$2,100,000	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	3	2	50%	\$740,000	\$667,500	11%	\$2,210,000	\$1,335,000	66%
Molokai	8	15	-47%	\$365,000	\$688,000	-47%	\$4,160,000	\$13,066,000	-68%
<b>MAUI SUMMARY</b>	<b>237</b>	<b>394</b>	<b>-40%</b>	<b>\$1,145,000</b>	<b>\$1,155,000</b>	<b>-1%</b>	<b>\$441,760,162</b>	<b>\$695,371,199</b>	<b>-37%</b>

#### APRIL 2023 YTD NUMBER OF SALES

#### APRIL 2023 YTD TOTAL DOLLAR VOLUME

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

DISTRICT	2023	2022	% Change
CENTRAL	81	119	-32%
SOUTH	56	91	-38%
UPCOUNTRY	38	66	-42%
WEST	31	45	-31%
NORTH SHORE	20	51	-61%
LANAI/MOLOKAI	11	17	-35%
EAST	-	5	-100%
<b>TOTAL</b>	<b>237</b>	<b>394</b>	<b>-40%</b>

DISTRICT	2023	2022	% Change
SOUTH	\$151,576,191	\$249,053,688	-39%
WEST	\$117,256,257	\$127,669,999	-8%
CENTRAL	\$83,051,759	\$113,284,889	-27%
UPCOUNTRY	\$48,897,892	\$81,025,524	-40%
NORTH SHORE	\$34,608,063	\$102,406,100	-66%
LANAI/MOLOKAI	\$6,370,000	\$14,401,000	-56%
EAST	-	\$7,529,999	-100%
<b>TOTAL</b>	<b>\$441,760,162</b>	<b>\$695,371,199</b>	<b>-37%</b>

**CONDOMINIUM**  
YEAR-OVER-YEAR

**332**  
TOTAL NUMBER OF SALES  
2023  
**681**  
TOTAL NUMBER OF SALES  
2022  
**-51%**

**\$815,000**  
MEDIAN SALES PRICE  
2023  
**\$760,000**  
MEDIAN SALES PRICE  
2022  
**7%**

**\$387,162,864**  
TOTAL DOLLAR VOLUME  
2023  
**\$730,440,114**  
TOTAL DOLLAR VOLUME  
2022  
**-47%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	7	18	-61%	\$275,000	\$186,500	48%	\$1,803,000	\$3,628,600	-50%
Wailuku	19	37	-49%	\$537,000	\$490,000	10%	\$10,234,000	\$20,388,500	-50%
<b>EAST</b>									
Hana	-	3	-100%	-	\$685,000	-	-	\$2,610,000	-100%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	-	1	-100%	-	\$570,000	-	-	\$570,000	-100%
<b>SOUTH</b>									
Kihei	133	244	-46%	\$800,000	\$711,250	13%	\$115,542,737	\$195,457,237	-41%
Maalaea	16	21	-24%	\$719,000	\$560,000	28%	\$11,623,500	\$14,564,244	-20%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	27	61	-56%	\$2,300,000	\$1,575,000	46%	\$114,737,627	\$143,456,559	-20%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	-	1	-100%	-	\$600,000	-	-	\$600,000	-100%
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	2	1	100%	\$864,500	\$875,000	-1%	\$1,729,000	\$875,000	98%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	20	65	-69%	\$1,784,500	\$1,600,000	12%	\$36,203,000	\$118,364,875	-69%
Kapalua	11	24	-54%	\$1,675,000	\$1,425,000	18%	\$19,134,000	\$58,063,000	-67%
Lahaina	30	36	-17%	\$870,750	\$815,000	7%	\$30,708,500	\$46,663,799	-34%
Napili/Kahana/Honokowai	53	147	-64%	\$710,000	\$670,000	6%	\$39,442,000	\$118,919,300	-67%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	1	1	0%	\$1,650,000	\$1,600,000	3%	\$1,650,000	\$1,600,000	3%
Molokai	13	21	-38%	\$350,000	\$240,000	46%	\$4,355,500	\$4,679,000	-7%
<b>MAUI SUMMARY</b>	<b>332</b>	<b>681</b>	<b>-51%</b>	<b>\$815,000</b>	<b>\$760,000</b>	<b>7%</b>	<b>\$387,162,864</b>	<b>\$730,440,114</b>	<b>-47%</b>

APRIL 2023 YTD NUMBER OF SALES

DISTRICT	2023	2022	% Change
SOUTH	176	326	-46%
WEST	114	272	-58%
CENTRAL	26	55	-53%
LANAI/MOLOKAI	14	22	-36%
UPCOUNTRY	2	2	0%
EAST	-	3	0%
NORTH SHORE	-	1	-100%
<b>TOTAL</b>	<b>332</b>	<b>681</b>	<b>-51%</b>

APRIL 2023 YTD TOTAL DOLLAR VOLUME

DISTRICT	2023	2022	% Change
SOUTH	\$241,903,864	\$353,478,040	-32%
WEST	\$125,487,500	\$342,010,974	-63%
CENTRAL	\$12,037,000	\$24,017,100	-50%
LANAI/MOLOKAI	\$6,005,500	\$6,279,000	-4%
UPCOUNTRY	\$1,729,000	\$1,475,000	17%
EAST	-	\$2,610,000	-100%
NORTH SHORE	-	\$570,000	-100%
<b>TOTAL</b>	<b>\$387,162,864</b>	<b>\$730,440,114</b>	<b>-47%</b>

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



**VACANT LAND**  
YEAR-OVER-YEAR

**61**  
TOTAL NUMBER OF SALES  
2023

**105**  
TOTAL NUMBER OF SALES  
2022

**-42%**

**\$627,500**  
MEDIAN SALES PRICE  
2023

**\$719,000**  
MEDIAN SALES PRICE  
2022

**-13%**

**\$68,461,265**  
TOTAL DOLLAR VOLUME  
2023

**\$106,688,472**  
TOTAL DOLLAR VOLUME  
2022

**-36%**

**Number of Sales**

**Median Sales Price**

**Total Dollar Volume**

	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	-	1	-100%	-	\$845,000	-	-	\$845,000	-100%
Wailuku	19	6	217%	\$550,000	\$353,000	56%	\$11,274,000	\$2,430,000	364%
<b>EAST</b>									
Hana	6	2	200%	\$582,500	\$1,925,000	-70%	\$3,395,000	\$3,850,000	-12%
Kaupo	-	4	-100%	-	\$415,000	-	-	\$1,830,750	-100%
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	1	-100%	-	\$170,000	-	-	\$170,000	-100%
<b>NORTH SHORE</b>									
Haiku	12	10	20%	\$765,000	\$887,500	-14%	\$11,275,765	\$9,918,000	14%
Sprecks/Paia/Kuau	-	1	-100%	-	\$1,785,000	-	-	\$1,785,000	-100%
<b>SOUTH</b>									
Kihei	-	5	-100%	-	\$1,200,000	-	-	\$6,100,000	-100%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	-	1	-100%	-	\$1,490,000	-	-	\$1,490,000	-100%
Wailea/Makena	2	1	100%	\$4,250,000	\$975,000	336%	\$8,500,000	\$975,000	772%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	8	16	-50%	\$1,275,000	\$764,500	67%	\$11,755,500	\$14,818,000	-21%
Makawao/Olinda/Haliimaile	4	3	33%	\$950,000	\$777,000	22%	\$3,950,000	\$3,494,222	13%
Pukalani	-	1	-100%	-	\$452,000	-	-	\$452,000	-100%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	5	15	-67%	\$940,000	\$800,000	18%	\$13,641,000	\$23,467,500	-42%
Kapalua	1	12	-92%	\$1,525,000	\$1,325,000	15%	\$1,525,000	\$20,457,500	-93%
Lahaina	1	4	-75%	\$2,000,000	\$870,000	130%	\$2,000,000	\$4,013,000	-50%
Napili/Kahana/Honokowai	-	2	-100%	-	\$2,709,000	-	-	\$5,418,000	-100%
Olowalu	1	1	0%	\$780,000	\$1,248,000	-38%	\$780,000	\$1,248,000	-38%
<b>LANAI - MOLOKAI</b>									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	2	19	-90%	\$182,500	\$200,000	-9%	\$365,000	\$3,926,500	-91%
<b>MAUI SUMMARY</b>	<b>61</b>	<b>105</b>	<b>-42%</b>	<b>\$627,500</b>	<b>\$719,000</b>	<b>-13%</b>	<b>\$68,461,265</b>	<b>\$106,688,472</b>	<b>-36%</b>

**APRIL 2023 YTD NUMBER OF SALES**

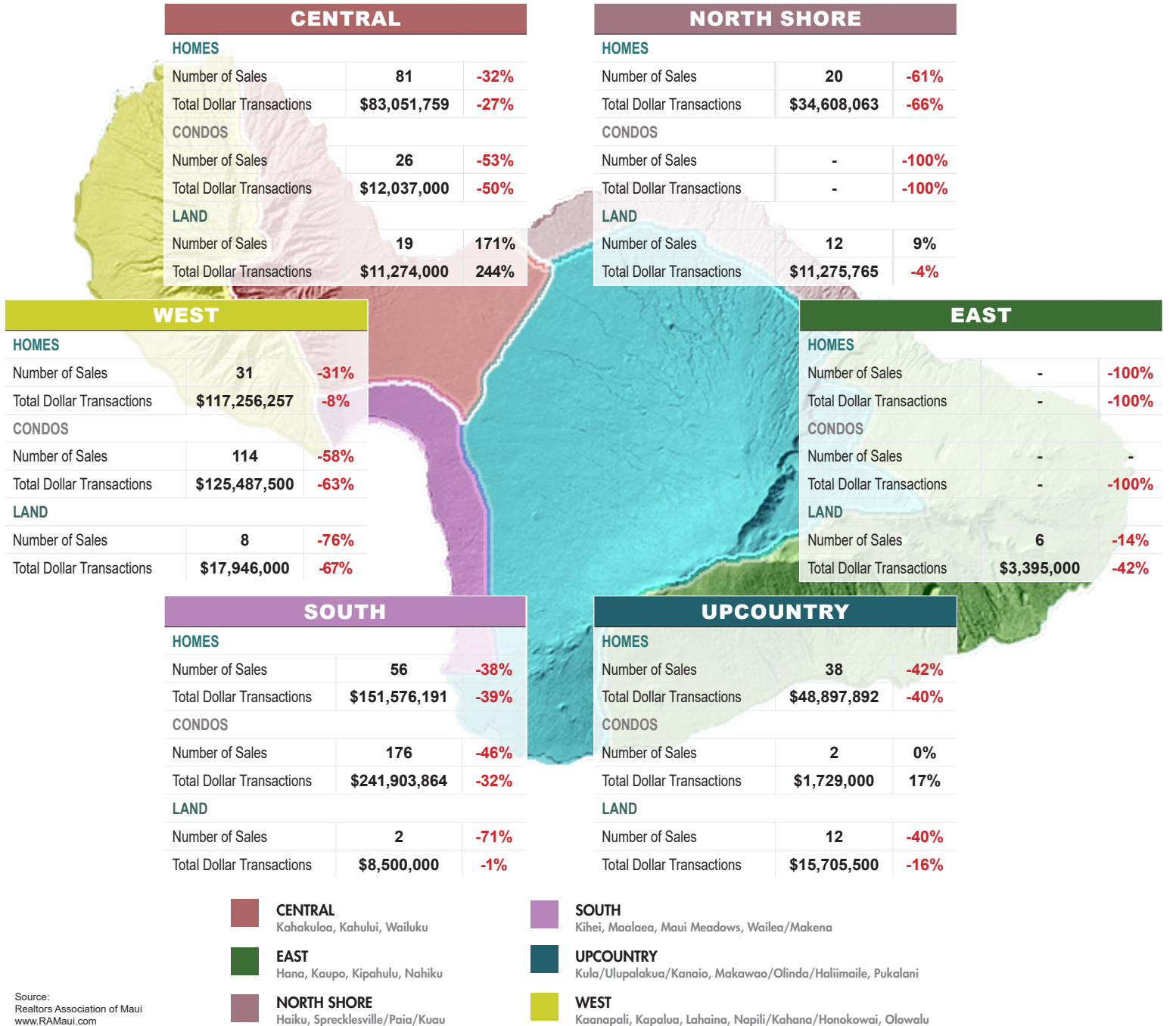
**APRIL 2023 YTD TOTAL DOLLAR VOLUME**

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

DISTRICT	2023	2022	% Change
CENTRAL	19	7	171%
NORTH SHORE	12	11	9%
UPCOUNTRY	12	20	-40%
WEST	8	34	-76%
EAST	6	7	-14%
SOUTH	2	7	-71%
LANAI/MOLOKAI	2	19	-89%
<b>TOTAL</b>	<b>61</b>	<b>105</b>	<b>-42%</b>

DISTRICT	2023	2022	% Change
WEST	\$17,946,000	\$54,604,000	-67%
UPCOUNTRY	\$15,705,500	\$18,764,222	-16%
NORTH SHORE	\$11,275,765	\$11,703,000	-4%
CENTRAL	\$11,274,000	\$3,275,000	244%
SOUTH	\$8,500,000	\$8,565,000	-1%
EAST	\$3,395,000	\$5,850,750	-42%
LANAI/MOLOKAI	\$365,000	\$3,926,500	-91%
<b>TOTAL</b>	<b>\$68,461,265</b>	<b>\$106,688,472</b>	<b>-36%</b>





Source:  
Realtors Association of Maui  
www.RAMau.com

## RESIDENTIAL

### TOP 10 AREAS

Total Dollar Volume

Wailea/Makena	\$87,806,491
Lahaina	\$59,723,758
Wailuku	\$52,659,504
Kihei	\$47,195,700
Kaanapali	\$33,150,000
Haiku	\$31,204,460
Kahului	\$30,392,255
Kula/Ulupalakua/Kanaio	\$20,030,000
Makawao/Olinda/Haliimaile	\$17,274,892
Maui Meadows	\$16,574,000

## CONDOMINIUM

### TOP 10 AREAS

Total Dollar Volume

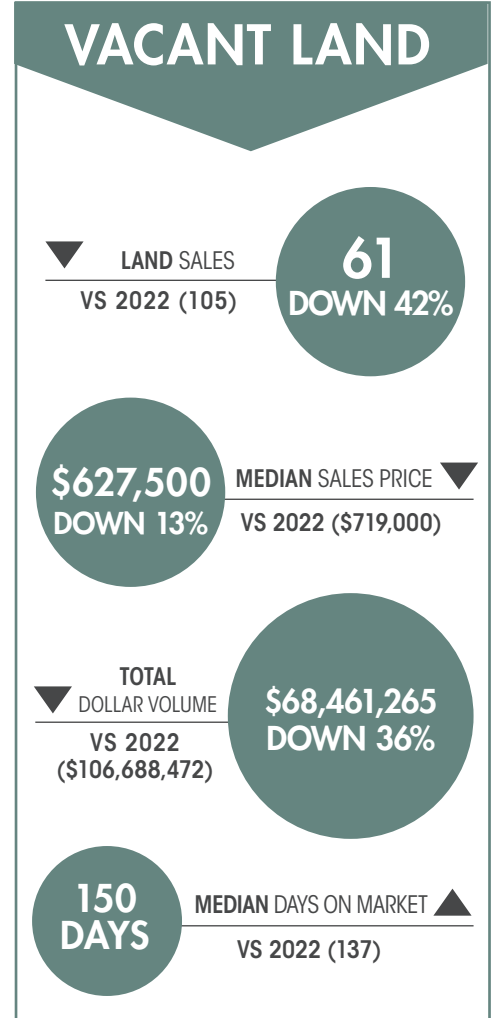
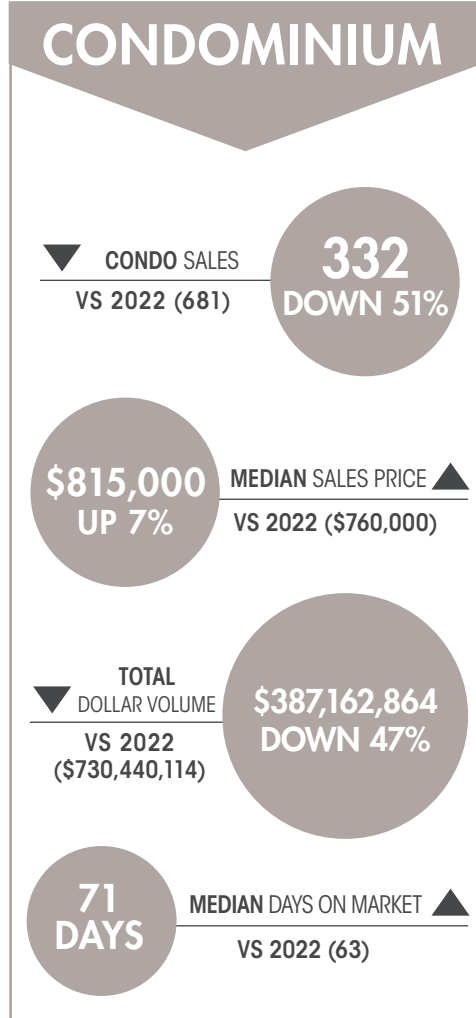
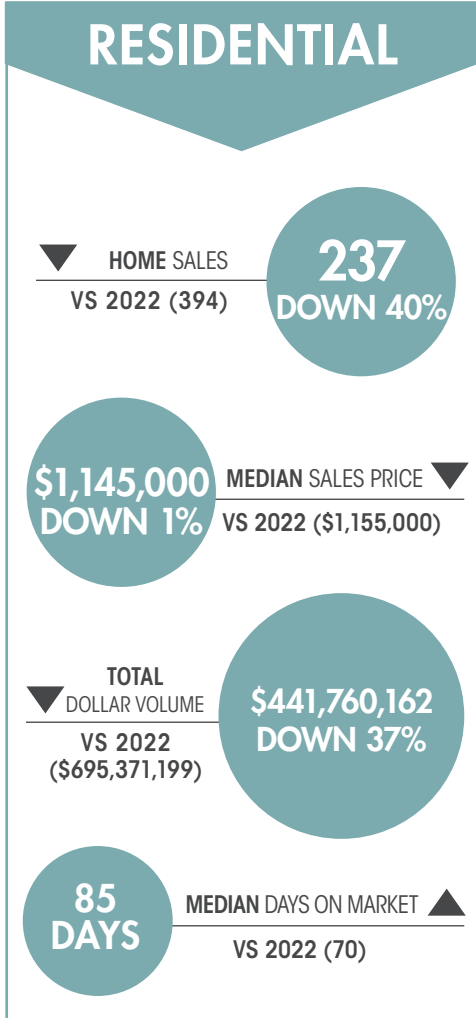
Kihei	\$115,542,737
Wailea/Makena	\$114,737,627
Napili/Kahana/Honokowai	\$39,442,000
Kaanapali	\$36,203,000
Lahaina	\$30,708,500
Kapalua	\$19,134,000
Maalaea	\$11,623,500
Wailuku	\$10,234,000
Molokai	\$4,355,500
Kahului	\$1,803,000

## VACANT LAND

### TOP 10 AREAS

Total Dollar Volume

Kaanapali	\$13,641,000
Kula/Ulupalakua/Kanaio	\$11,755,500
Haiku	\$11,275,765
Wailuku	\$11,274,000
Wailea/Makena	\$8,500,000
Makawao/Olinda/Haliimaile	\$3,950,000
Hana	\$3,395,000
Lahaina	\$2,000,000
Kapalua	\$1,525,000
Olowalu	\$780,000



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:	Scale #2:
At Least	But Less Than	Applies to all transfers or conveyance of realty or 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.

This information is presented for informational purposes only and is deemed reliable but is not guaranteed. It is not our intention to provide any legal financial or business advice. For specific information, please consult a qualified advisor.

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* <small>Tax rate applied to the net taxable value of the property up to \$1,000,000</small>	\$4.50
Residential A - Tier 2* <small>Tax rate applied to the net taxable value of the property in excess of \$1,000,000</small>	\$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://hnlidoc.ehawaii.gov/hnlidoc/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](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

CLASS	All rates are per \$1,000 of net taxable assessed valuation
Owner Occupied - Tier 1 up to \$1m	\$2.00
Owner Occupied - Tier 2 more than \$1,000,001 - \$3m	\$2.10
Owner Occupied - Tier 3 more 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 more than \$1,000,001 - \$3m	\$11.85
Short-Term Rental - Tier 3 more than \$3m	\$11.85
Conservation	\$6.43
Commercial	\$6.05
Industrial	\$7.05
Commercial Residential	\$4.40
*Long-Term Rental - Tier 1 up to \$1m	\$3.00
*Long-Term Rental - Tier 2 more than \$1,000,001 - \$3m	\$5.00
*Long-Term Rental - Tier 3 more than \$3m	\$8.00

\*NEW CLASSIFICATION

**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.maui-county.gov/755/Classification-for-Tax-Rate-Purposes>

**Kauai County**

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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