

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	39%	626	▼ -30%	\$1,200,000	▲ 7%	84
CONDO	52%	822	▼ -40%	\$825,000	▲ 7%	70
LAND	9%	136	▼ -26%	\$678,000	▼ -13%	156

DISTRICT	2023 VS 2022 YTD NUMBER OF UNITS		2023 VS 2022 YTD TOTAL DOLLAR VOLUME		
	2023	% Change	DISTRICT	2023	% Change
SOUTH	581	-29%	SOUTH	\$903,798,730	-28%
WEST	363	-50%	WEST	\$614,402,143	-42%
CENTRAL	336	-23%	CENTRAL	\$319,539,347	-9%
UPCOUNTRY	127	-39%	UPCOUNTRY	\$203,971,257	-25%
NORTH SHORE	86	-28%	NORTH SHORE	\$130,440,064	-40%
LANAI/MOLOKAI	71	-42%	EAST	\$39,790,420	-14%
EAST	20	-29%	LANAI/MOLOKAI	\$32,165,770	-48%
TOTAL	1,584	-36%	TOTAL	\$2,244,107,731	-32%

% of Closed Sales by Districts through October 31, 2023
 Number of Recorded transactions from January 1, 2023 – October 31, 2023

<p>RESIDENTIAL YEAR-OVER-YEAR</p>	<p>626 TOTAL NUMBER OF SALES 2023</p>	<p>-30%</p>	<p>\$1,200,000 MEDIAN SALES PRICE 2023</p>	<p>7%</p>	<p>\$1,108,632,198 TOTAL DOLLAR VOLUME 2023</p>
	<p>894 TOTAL NUMBER OF SALES 2022</p>		<p>\$1,125,000 MEDIAN SALES PRICE 2022</p>		<p>\$1,574,763,375 TOTAL DOLLAR VOLUME 2022</p>

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	2	-	-	\$1,109,000	-	-	\$2,218,000	-	-
Kahului	81	102	-21%	\$975,000	\$950,000	3%	\$82,780,496	\$98,866,814	-16%
Wailuku	144	182	-21%	\$1,130,000	\$920,650	23%	\$174,188,052	\$182,157,012	-4%
EAST									
Hana	6	9	-33%	\$1,187,500	\$2,100,000	-44%	\$9,612,500	\$20,434,999	-53%
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	1	0%	\$799,000	\$725,000	10%	\$799,000	\$725,000	10%
NORTH SHORE									
Haiku	49	74	-34%	\$1,495,000	\$1,422,500	5%	\$87,157,196	\$124,968,100	-30%
Sprecks/Paia/Kuau	10	21	-52%	\$1,405,000	\$1,150,000	22%	\$14,827,103	\$52,049,998	-72%
SOUTH									
Kihei	96	119	-19%	\$1,183,500	\$1,265,000	-6%	\$135,110,950	\$204,380,218	-34%
Maalaea	-	1	-100%	-	\$2,500,000	-	-	\$2,500,000	-100%
Maui Meadows	14	21	-33%	\$2,840,000	\$2,150,000	32%	\$37,034,000	\$55,525,800	-33%
Wailea/Makena	16	33	-52%	\$5,500,000	\$3,500,000	57%	\$116,881,481	\$247,824,450	-53%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	38	57	-33%	\$1,535,000	\$1,575,000	-3%	\$72,800,966	\$108,463,044	-33%
Makawao/Olinda/Haliimaile	34	71	-52%	\$1,113,750	\$880,000	27%	\$49,299,891	\$76,484,034	-36%
Pukalani	23	39	-41%	\$1,000,000	\$1,105,000	-10%	\$26,219,400	\$45,054,507	-42%
WEST									
Honokohau	-	1	-100%	-	\$792,000	-	-	\$792,000	-100%
Kaanapali	17	21	-19%	\$3,900,000	\$2,600,000	50%	\$84,689,136	\$59,256,050	43%
Kapalua	10	14	-29%	\$4,350,000	\$5,250,000	-17%	\$49,430,000	\$74,700,000	-34%
Lahaina	28	48	-42%	\$2,150,000	\$1,665,000	29%	\$100,823,758	\$121,273,600	-17%
Napili/Kahana/Honokowai	24	31	-23%	\$1,518,750	\$1,250,000	22%	\$34,985,499	\$44,363,999	-21%
Olowalu	2	3	-33%	\$4,800,000	\$4,300,000	12%	\$9,600,000	\$13,775,000	-30%
LANAI - MOLOKAI									
Lanai	8	11	-27%	\$706,500	\$705,000	0%	\$5,608,000	\$7,816,750	-28%
Molokai	22	33	-33%	\$437,500	\$688,000	-36%	\$13,841,770	\$29,552,500	-53%
MAUI SUMMARY	626	894	-30%	\$1,200,000	\$1,125,000	7%	\$1,108,632,198	\$1,574,763,375	-30%

OCTOBER 2023 YTD NUMBER OF SALES				OCTOBER 2023 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2023	2022	% Change	DISTRICT	2023	2022	% Change
CENTRAL	227	284	-20%	SOUTH	\$289,026,431	\$510,230,468	-43%
SOUTH	126	174	-28%	WEST	\$279,528,393	\$314,160,649	-11%
UPCOUNTRY	95	167	-43%	CENTRAL	\$259,186,548	\$281,023,826	-8%
WEST	81	118	-31%	UPCOUNTRY	\$148,320,257	\$230,001,585	-36%
NORTH SHORE	59	95	-38%	NORTH SHORE	\$101,984,299	\$177,018,098	-42%
LANAI/MOLOKAI	30	44	-32%	LANAI/MOLOKAI	\$19,449,770	\$37,369,250	-48%
EAST	8	12	-33%	EAST	\$11,136,500	\$24,959,499	-55%
TOTAL	626	894	-30%	TOTAL	\$1,108,632,198	\$1,574,763,375	-30%

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

CONDOMINIUM
YEAR-OVER-YEAR

822
TOTAL NUMBER OF SALES
2023
1,380
TOTAL NUMBER OF SALES
2022
-40%

\$825,000
MEDIAN SALES PRICE
2023
\$771,250
MEDIAN SALES PRICE
2022
7%

\$961,527,540
TOTAL DOLLAR VOLUME
2023
\$1,485,947,943
TOTAL DOLLAR VOLUME
2022
-35%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	21	46	-54%	\$278,000	\$207,500	34%	\$5,758,499	\$10,536,100	-45%
Wailuku	55	90	-39%	\$552,000	\$517,500	7%	\$32,394,800	\$50,233,176	-36%
EAST									
Hana	-	3	-100%	-	\$685,000	-	-	\$2,610,000	-100%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	2	-50%	\$800,000	\$635,000	26%	\$800,000	\$1,270,000	-37%
SOUTH									
Kihei	333	474	-30%	\$800,000	\$725,000	10%	\$298,772,963	\$387,713,811	-23%
Maalaea	39	42	-7%	\$701,000	\$654,750	7%	\$27,159,580	\$28,666,744	-5%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	77	115	-33%	\$2,095,000	\$1,765,000	19%	\$276,366,948	\$308,267,059	-10%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	1	-100%	-	\$600,000	-	-	\$600,000	-100%
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	4	1	300%	\$899,000	\$875,000	3%	\$3,593,000	\$875,000	311%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	61	137	-56%	\$1,500,000	\$1,430,000	5%	\$109,129,600	\$232,022,475	-53%
Kapalua	23	60	-62%	\$1,695,000	\$1,450,000	17%	\$52,344,000	\$137,634,500	-62%
Lahaina	43	67	-36%	\$865,000	\$828,000	5%	\$40,808,950	\$79,186,299	-49%
Napili/Kahana/Honokowai	137	295	-54%	\$750,000	\$700,000	7%	\$104,363,700	\$229,985,779	-55%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	1	2	-50%	\$1,650,000	\$2,500,000	-34%	\$1,650,000	\$5,000,000	-67%
Molokai	27	45	-40%	\$312,000	\$250,000	25%	\$8,385,500	\$11,347,000	-26%
MAUI SUMMARY	822	1,380	-40%	\$825,000	\$771,250	7%	\$961,527,540	\$1,485,947,943	-35%

OCTOBER 2023 YTD NUMBER OF SALES

DISTRICT	2023	2022	% Change
SOUTH	449	631	-29%
WEST	264	559	-53%
CENTRAL	76	136	-44%
LANAI/MOLOKAI	28	47	-40%
UPCOUNTRY	4	2	100%
NORTH SHORE	1	2	-50%
EAST	0	3	-100%
TOTAL	822	1,380	-40%

OCTOBER 2023 YTD TOTAL DOLLAR VOLUME

DISTRICT	2023	2022	% Change
SOUTH	\$602,299,491	\$724,647,614	-17%
WEST	\$306,646,250	\$678,829,053	-55%
CENTRAL	\$38,153,299	\$60,769,276	-37%
LANAI/MOLOKAI	\$10,035,500	\$16,347,000	-39%
UPCOUNTRY	\$3,593,000	\$1,475,000	144%
NORTH SHORE	\$800,000	\$1,270,000	-37%
EAST	\$0	\$2,610,000	-100%
TOTAL	\$961,527,540	\$1,485,947,943	-35%

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

VACANT LAND
YEAR-OVER-YEAR

136
TOTAL NUMBER OF SALES
2023

183
TOTAL NUMBER OF SALES
2022

-26%

\$678,000
MEDIAN SALES PRICE
2023

\$775,000
MEDIAN SALES PRICE
2022

-13%

\$173,947,993
TOTAL DOLLAR VOLUME
2023

\$217,066,399
TOTAL DOLLAR VOLUME
2022

-20%

Number of Sales

Median Sales Price

Total Dollar Volume

	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	1	1	0%	\$678,000	\$800,000	-15%	\$678,000	\$800,000	-15%
Kahului	-	2	-100%	-	\$914,635	-	-	\$1,829,270	-100%
Wailuku	32	14	129%	\$557,500	\$637,500	-13%	\$21,521,500	\$8,364,500	157%
EAST									
Hana	10	6	67%	\$627,500	\$2,774,829	-77%	\$6,836,000	\$15,487,958	-56%
Kaupo	1	5	-80%	\$21,132,920	\$510,000	4044%	\$21,132,920	\$2,480,750	752%
Keanae	1	1	0%	\$685,000	\$675,000	2%	\$685,000	\$675,000	2%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	1	-100%	-	\$170,000	-	-	\$170,000	-100%
NORTH SHORE									
Haiku	26	21	24%	\$875,000	\$1,000,000	-13%	\$27,655,765	\$34,967,999	-21%
Sprecks/Paia/Kuau	-	2	-100%	-	\$1,842,500	-	-	\$3,685,000	-100%
SOUTH									
Kihei	-	6	-100%	-	\$1,350,000	-	-	\$18,100,000	-100%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	1	1	0%	\$1,620,000	\$1,490,000	9%	\$1,620,000	\$1,490,000	9%
Wailea/Makena	5	5	0%	\$943,808	\$1,608,250	-41%	\$10,852,808	\$7,538,250	44%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	16	23	-30%	\$1,150,000	\$699,000	65%	\$26,913,000	\$28,585,000	-6%
Makawao/Olinda/Haliimaile	9	9	0%	\$750,000	\$750,000	0%	\$23,535,000	\$9,474,222	148%
Pukalani	3	6	-50%	\$485,000	\$514,000	-6%	\$1,610,000	\$3,079,500	-48%
WEST									
Honokohau	-	1	-100%	-	\$408,000	-	-	\$408,000	-100%
Kaanapali	8	19	-58%	\$928,250	\$810,000	15%	\$17,097,500	\$28,337,500	-40%
Kapalua	3	18	-83%	\$1,200,000	\$1,450,000	-17%	\$3,720,000	\$29,664,500	-88%
Lahaina	4	6	-33%	\$1,070,000	\$870,000	23%	\$4,665,000	\$5,983,000	-22%
Napili/Kahana/Honokowai	-	2	-100%	-	\$2,709,000	-	-	\$5,418,000	-100%
Olowalu	3	2	50%	\$780,000	\$1,216,500	-36%	\$2,745,000	\$2,433,000	13%
LANAI - MOLOKAI									
Lanai	1	-	-	\$435,000	-	-	\$435,000	-	-
Molokai	12	32	-63%	\$221,250	\$222,250	0%	\$2,245,500	\$8,094,950	-72%
MAUI SUMMARY	136	183	-26%	\$678,000	\$775,000	-13%	\$173,947,993	\$217,066,399	-20%

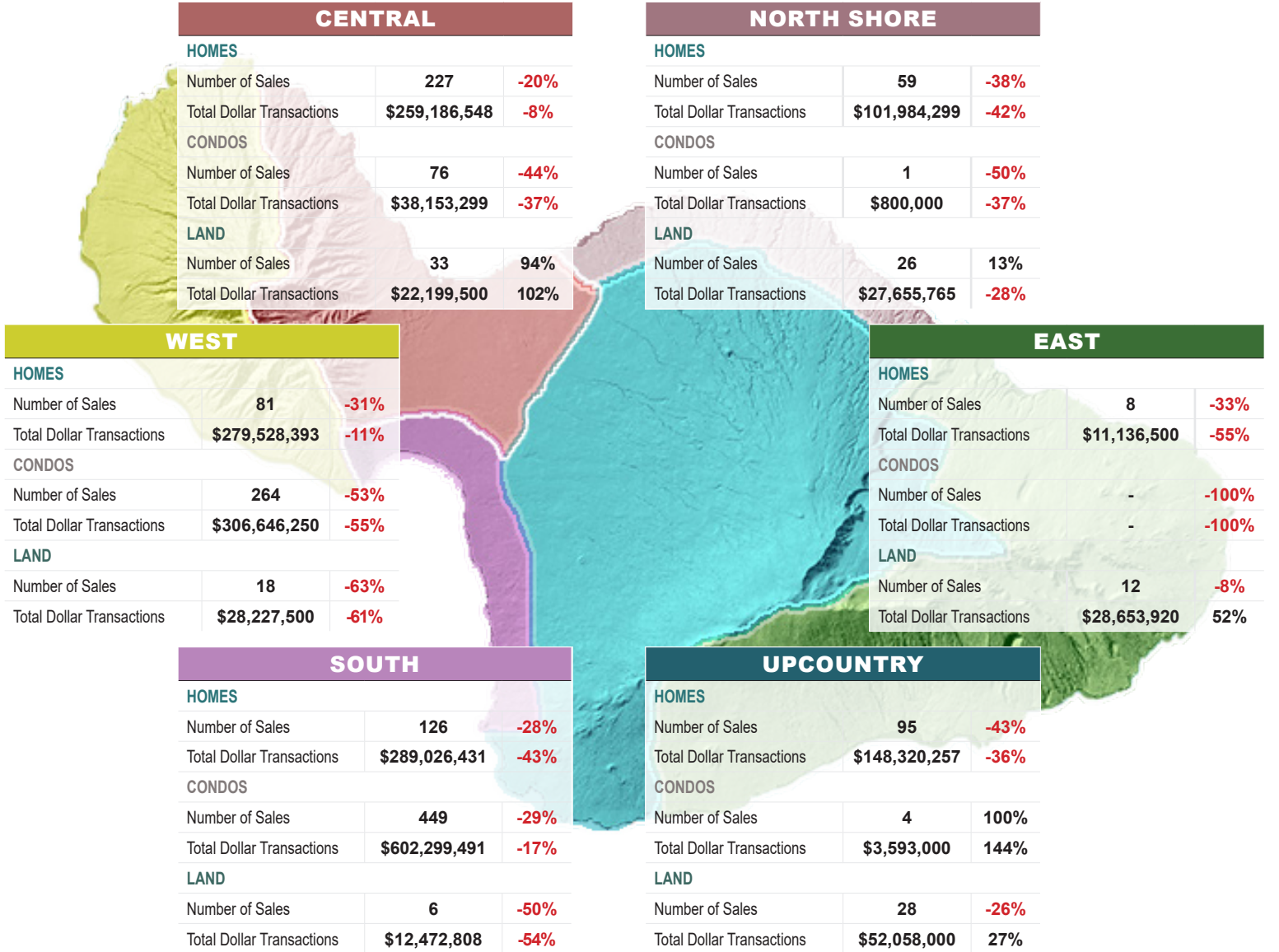
OCTOBER 2023 YTD NUMBER OF SALES

OCTOBER 2023 YTD TOTAL DOLLAR VOLUME

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

DISTRICT	2023	2022	% Change
CENTRAL	33	17	94%
UPCOUNTRY	28	38	-26%
NORTH SHORE	26	23	13%
WEST	18	48	-63%
LANAI/MOLOKAI	13	32	-59%
EAST	12	13	-8%
SOUTH	6	12	-50%
TOTAL	136	183	-26%

DISTRICT	2023	2022	% Change
UPCOUNTRY	\$52,058,000	\$41,138,722	27%
EAST	\$28,653,920	\$18,813,708	52%
WEST	\$28,227,500	\$72,244,000	-61%
NORTH SHORE	\$27,655,765	\$38,652,999	-28%
CENTRAL	\$22,199,500	\$10,993,770	102%
SOUTH	\$12,472,808	\$27,128,250	-54%
LANAI/MOLOKAI	\$2,680,500	\$8,094,950	-67%
TOTAL	\$173,947,993	\$217,066,399	-20%



- CENTRAL**
Kahakuloa, Kahului, Wailuku
- EAST**
Hana, Kaupo, Kipahulu, Nahiku
- NORTH SHORE**
Haiku, Sprecklesville/Paia/Kuau
- SOUTH**
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- UPCOUNTRY**
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- WEST**
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai, Olowalu

Source:
Realtors Association of Maui
www.RAMau.com

RESIDENTIAL

TOP 10 AREAS

Total Dollar Volume

Wailuku	\$174,188,052
Kihei	\$135,110,950
Wailea/Makena	\$116,881,481
Lahaina	\$100,823,758
Haiku	\$87,157,196
Kaanapali	\$84,689,136
Kahului	\$82,780,496
Kula/Ulupalakua/Kanaio	\$72,800,966
Kapalua	\$49,430,000
Makawao/Olinda/Haliimaile	\$49,299,891

CONDOMINIUM

TOP 10 AREAS

Total Dollar Volume

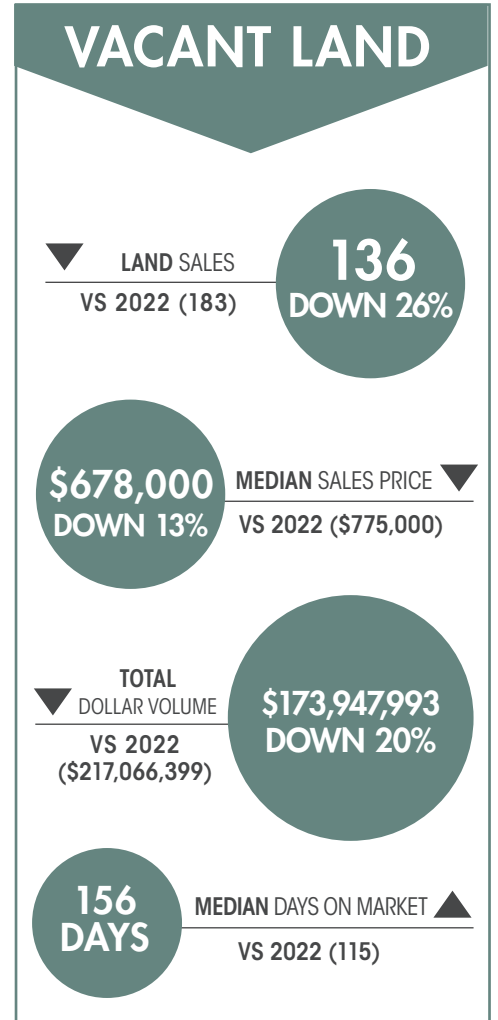
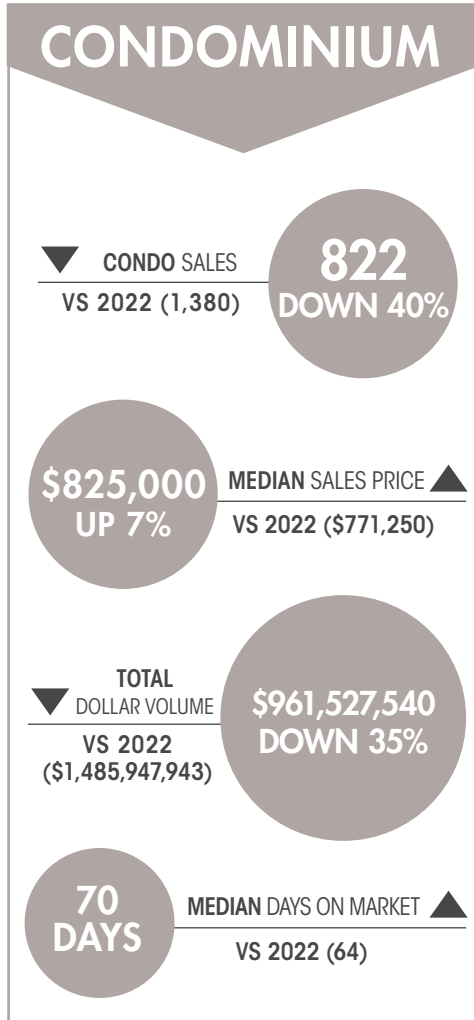
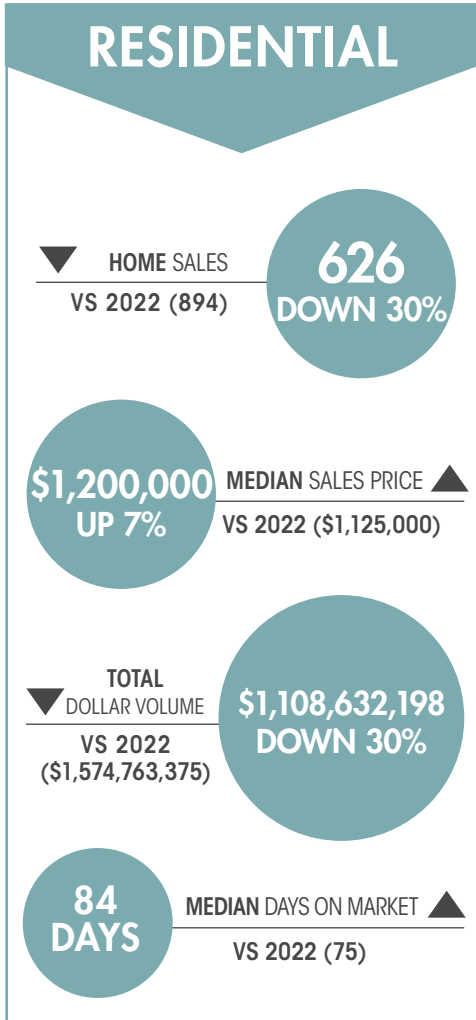
Kihei	\$298,772,963
Wailea/Makena	\$276,366,948
Kaanapali	\$109,129,600
Napili/Kahana/Honokowai	\$104,363,700
Kapalua	\$52,344,000
Lahaina	\$40,808,950
Wailuku	\$32,394,800
Maalaea	\$27,159,580
Molokai	\$8,385,500
Kahului	\$5,758,499

VACANT LAND

TOP 10 AREAS

Total Dollar Volume

Haiku	\$27,655,765
Kula/Ulupalakua/Kanaio	\$26,913,000
Makawao/Olinda/Haliimaile	\$23,535,000
Wailuku	\$21,521,500
Kaupo	\$21,132,920
Kaanapali	\$17,097,500
Wailea/Makena	\$10,852,808
Hana	\$6,836,000
Lahaina	\$4,665,000
Kapalua	\$3,720,000



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

ANNOUNCEMENT UPDATE for HARPTA increase for Hawaii
Real Property occurring on or after September 15, 2018

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 FIRPTA.

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.

*FNT Internal Update July, 2018

STATE OF HAWAII | ALL COUNTIES
REAL PROPERTY TAX
 FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024

Honolulu County

CLASS	Taxable Building per/\$1,000
Residential Principal Residence	\$3.50
Hotel and 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 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
Bed and breakfast home	\$6.50

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due

For More Information Visit: www.realpropertyhonolulu.com

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, 2023 1st half of fiscal year tax payment due
Dec 31, 2023 Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year
Feb 20, 2024 2nd half of fiscal year tax payment due
June 30, 2024 Deadline for filing exemption claims & ownership documents for February 20th real prop taxes the following year

CENTRAL 808-893-0556
 UPCOUNTRY 808-573-0110
 WEST MAUI 808-661-4960
 SOUTH MAUI 808-891-2404
 *Lahaina office coming back soon #MauiStrong



Rose Bento • Debra Cabradilla • Marv Jo Cabral • Reta Chin • Wendy Gomes • Deni Kawauchi • Tori Lapolla • Joanne Mackey • Kosei Nagata • Mercv Palmer • Trisha Spencer-Kitavama

Maui County

2023-2024

CLASS	All rates are per \$1,000 of net taxable assessed valuation
Owner-Occupied	
Tier 1, Up to \$1 Million	\$1.90
Tier 2, \$1,000,001 to \$3 Million	\$2.00
Tier 3, More Than \$3 Million	\$2.75
Non-Owner-Occupied	
Tier 1, Up to \$1 Million	\$5.85
Tier 2, \$1,000,001 to \$4.5 Million	\$8.00
Tier 3, More Than \$4.5 Million	\$12.50
Apartment	\$3.50
Hotel And Resort	\$11.75
Time Share	\$14.60
Transient Vacation Rental/Short-Term Rental Home	\$11.85
Long-Term Rental	
Tier 1, Up to \$1 Million	\$3.00
Tier 2, \$1,000,001 to \$3 Million	\$5.00
Tier 3, More Than \$3 Million	\$8.00
Agricultural	\$5.74
Conservation	\$6.43
Commercial	\$6.05
Industrial	\$7.05
Commercialized Residential	\$4.40

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Dec 31, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due

For Info On Classifications Visit: www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes

Kauai County

CLASS	Tax Rate per/\$1,000
Homestead	\$2.59
Residential	\$5.45
Vacation Rental	\$9.85
Hotel and 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, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due

For more information visit: www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax/Assessment