

### LEEWARD WEST

- 96706 Ewa, Ewa Beach
- 96707 Ko Olina, Campbell Ind. Park, Makakilo, Kapolei, Ewa
- 96792 Makaha, Mailli, Nanakuli, Waianae, Luualualei, Pokai Bay
- 96797 Kunia, Waikele, Waipahu

### NORTH SHORE

- 96712 Waialua, Haleiwa, North Shore, Kawaiiloa, Waimea Bay, Pupukea, Sunset Beach
- 96717 Waialua, Hauula, Punaluu
- 96731 Kuiliima, Kahuku, Malaekahana
- 96762 Malaekahana, Kahuku, Laie, Hauula
- 96791 Mokuleia, Waial

### WINDWARD

- 96730 Kaaawa, Kualoha
- 96734 Kailua
- 96744 Kaneohe
- 96795 Waimanalo

### EAST OAHU

- 96816 St. Louis Heights, Palolo, Kapahulu, Kaimuki, Diamond Head, Maunalani Heights, Waialae- Kahala, Kahala
- 96821 Waialae Nui Rdge, Waialae Iki, Kalani Iki, Aina Haina, Wailupe, Niu Valley, Kuliouou
- 96825 Waialae Iki Ridge, Niu Valley, Kuliouou, Hawaii Kai, Haunama Bay, Sandy Beach

### LEEWARD EAST

- 96701 Aiea
- 96782 Pearl City
- 96786 Wahiawa
- 96789 Mililani Town, Mililani Mauka, Laulani Valley
- 96797 Waipio

### METRO OAHU

- 96813 Nuuanu, Chinatown, Downtown, Punchbowl, Pauoa, Makiki, Pacific Heights, Kinau, Ward, Kakaako, Ala Moana, Kapiolani, Moiliili, Waikiki
- 96814 McCully (Ward Ave. - Kalakaua Ave.), Punchbowl, Pawaa, Makiki, Kapio, Kinau, Ward, Kakaako, Holiday Mart, Ala Moana, Waikiki
- 96815 Holiday Mart, Ala Moana, Waikiki, Kapahulu, Diamond Head
- 96817 Kalihi, Dillingham, Palama, Chinatown, Downtown, Alewa, Kapalama, Liliha, Kuakini, Makiki, Nuuanu, Kamehameha Heights, Dowsett, Old Pali, Puunui
- 96818 Halawa, Salt Lake, Aliamanu, Foster Village
- 96819 Salt Lake, Moanalua, Moanalua Gardens, Moanalua Valley, Kalihi Valley, Kapalama
- 96822 Makiki, Punchbowl, Punahou, Manoa, Ala Moana, Kapiolani, Moiliili
- 96826 Makiki, Punahou, Kapiolani, Manoa, McCully, Pawaa, Moiliili, Kapahulu, St. Louis, University, Waikiki, Waialae Nui Valley, Diamond Head

**Number of Recorded transactions from January 1, 2023 – September 30, 2023**

**Single Family Homes**

**Condominiums**

**% of Closed Sales by Districts through September 30, 2023**

\*Source: <https://www.hicentral.com/market-press-releases.php>

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
<b>SINGLE FAMILY HOMES</b>	36%	1,985	▼	-31%	\$1,050,000	▼	-5%
<b>CONDOMINIUM</b>	64%	3,592	▼	-31%	\$505,000	▼	-1%
<b>OAHU TOTAL SALES</b>		<b>5,577</b>	▼	-31%			



Yvonne Ahsing | Henson Balais | Jasmine Bishaw | Reta Chin | Darrelle Glushenko | Kalia Goulette | Kurt Johnson | Mandy Marumoto | Olivia Morikawa | David Palk | Christine Parke | Kristina Piasecki | Daisy Su | Kai Li Woolworth | Charlene Valencia | Kerrra Wong

KAHALA 808-380-6767 | DOWNTOWN 808-536-0404 | PEARLRIDGE 808-485-0505 | KAILUA 808-230-8080 | KAPOLEI 808-380-3640

OVER 150+ YEARS OF COMBINED EXPERIENCE

Oahu Escrow & Sales Team

### SINGLE FAMILY HOMES September 2023 vs. September 2022

HOME SALES  
**232**  
DOWN 17%  
VS 2022 (278)

MEDIAN SALES PRICE  
**\$1,050,000**  
DOWN 5%  
VS 2022 (\$1,100,000)

MEDIAN DAY ON THE MARKET  
**20**  
UP 11%  
VS 2022 (18)

#### TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2023	2022	% Change
Ewa Plain	52	51	2%
Makaha - Nanakuli	21	22	-5%
Pearl City - Aiea	19	22	-14%
Kapahulu - Diamond Head	15	23	-35%
Hawaii Kai	14	11	27%
Waipahu	14	10	40%
Kailua - Waimanalo	13	27	-52%
Kaneohe	12	17	-29%
Makiki - Moiliili	10	11	-9%
Mililani	10	19	-47%

### SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales SEP 2023 vs. SEP 2022			Median Sales Price SEP 2023 vs. SEP 2022		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	4	9	-56%	\$1,525,000	\$1,497,000	2%
Ala Moana - Kakaako	2	-	-	\$1,241,000	-	-
Downtown - Nuuanu	6	5	20%	\$1,082,500	\$1,400,000	-23%
Ewa Plain	52	51	2%	\$860,000	\$870,000	-1%
Hawaii Kai	14	11	27%	\$1,440,000	\$1,640,000	-12%
Kailua - Waimanalo	13	27	-52%	\$1,695,000	\$1,575,000	8%
Kalihi - Palama	9	13	-31%	\$870,000	\$875,000	-1%
Kaneohe	12	17	-29%	\$1,150,000	\$1,250,000	-8%
Kapahulu - Diamond Head	15	23	-35%	\$1,300,000	\$1,220,000	7%
Makaha - Nanakuli	21	22	-5%	\$580,000	\$656,000	-12%
Makakilo	3	7	-57%	\$1,050,000	\$1,050,000	0%
Makiki - Moiliili	10	11	-9%	\$1,755,000	\$1,310,000	34%
Mililani	10	19	-47%	\$1,171,500	\$1,110,000	6%
Moanalua - Salt Lake	3	9	-67%	\$1,402,000	\$1,200,000	17%
North Shore	6	7	-14%	\$1,857,500	\$1,050,000	77%
Pearl City - Aiea	19	22	-14%	\$1,050,000	\$1,012,500	4%
Wahiawa	10	2	400%	\$857,000	\$732,500	17%
Waialae - Kahala	7	10	-30%	\$3,750,000	\$2,425,000	55%
Waikiki	-	-	-	-	-	-
Waipahu	14	10	40%	\$890,000	\$879,500	1%
Windward Coast	2	3	-33%	\$1,272,500	\$900,000	41%
<b>SUMMARY</b>	<b>232</b>	<b>278</b>	<b>-17%</b>	<b>\$1,050,000</b>	<b>\$1,100,000</b>	<b>-5%</b>

### CONDOMINIUM September 2023 vs. September 2022

HOME SALES  
**376**  
DOWN 24%  
VS 2022 (496)

MEDIAN SALES PRICE  
**\$532,500**  
UP 6%  
VS 2022 (\$502,500)

MEDIAN DAY ON THE MARKET  
**21**  
UP 50%  
VS 2022 (14)

#### TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2023	2022	% Change
Waikiki	75	92	-18%
Ala Moana - Kakaako	49	58	-16%
Makiki - Moiliili	43	42	2%
Ewa Plain	35	45	-22%
Downtown - Nuuanu	30	45	-33%
Pearl City - Aiea	27	28	-4%
Makaha - Nanakuli	18	15	20%
Mililani	18	37	-51%
Hawaii Kai	14	12	17%
Waipahu	14	23	-39%

### NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales SEP 2023 vs. SEP 2022			Median Sales Price SEP 2023 vs. SEP 2022		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	49	58	-16%	\$735,000	\$695,000	6%
Downtown - Nuuanu	30	45	-33%	\$544,000	\$470,000	16%
Ewa Plain	35	45	-22%	\$700,000	\$705,000	-1%
Hawaii Kai	14	12	17%	\$862,500	\$745,000	16%
Kailua - Waimanalo	8	9	-11%	\$1,032,500	\$757,000	36%
Kalihi - Palama	12	11	9%	\$380,750	\$420,000	-9%
Kaneohe	11	24	-54%	\$589,000	\$817,000	-28%
Kapahulu - Diamond Head	1	8	-88%	\$1,795,000	\$687,500	161%
Makaha - Nanakuli	18	15	20%	\$252,500	\$289,000	-13%
Makakilo	6	8	-25%	\$576,500	\$528,000	9%
Makiki - Moiliili	43	42	2%	\$439,000	\$415,000	6%
Mililani	18	37	-51%	\$495,000	\$560,000	-12%
Moanalua - Salt Lake	9	27	-67%	\$455,000	\$428,000	6%
North Shore	1	4	-75%	\$440,000	\$930,000	-53%
Pearl City - Aiea	27	28	-4%	\$500,000	\$432,500	16%
Wahiawa	3	3	0%	\$340,000	\$261,590	30%
Waialae - Kahala	2	3	-33%	\$618,500	\$650,000	-5%
Waikiki	75	92	-18%	\$507,500	\$437,000	16%
Waipahu	14	23	-39%	\$438,000	\$497,000	-12%
Windward Coast	-	2	-100%	-	\$308,750	-
<b>SUMMARY</b>	<b>376</b>	<b>496</b>	<b>-24%</b>	<b>\$532,500</b>	<b>\$502,500</b>	<b>6%</b>

\*Source: <https://www.hicentral.com/market-press-releases.php>

**SINGLE FAMILY HOMES**  
YEAR-TO-DATE

**1,985**  
HOMES SOLD  
2023

**2,858**  
HOMES SOLD  
2022

**-31%**

**\$1,050,000**  
MEDIAN SALES PRICE  
2023

**\$1,110,500**  
MEDIAN SALES PRICE  
2022

**-5%**

**22**  
MEDIAN DAYS ON THE MARKET  
2023

**11**  
MEDIAN DAYS ON THE MARKET  
2022

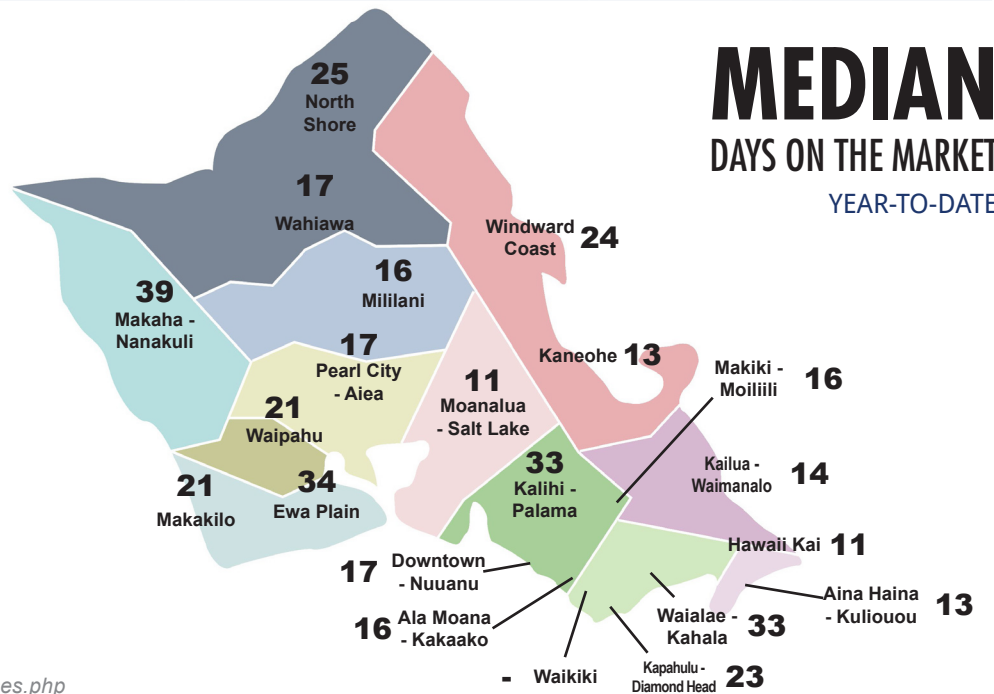
**100%**

**SINGLE FAMILY HOMES**

	Number of Sales			Median Sales Price		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	54	69	-22%	\$1,600,000	\$1,740,000	-8%
Ala Moana - Kakaako	6	6	0%	\$1,243,750	\$1,362,500	-9%
Downtown - Nuuanu	38	64	-41%	\$1,123,500	\$1,325,000	-15%
Ewa Plain	378	582	-35%	\$890,000	\$931,000	-4%
Hawaii Kai	95	146	-35%	\$1,450,000	\$1,637,850	-11%
Kailua - Waimanalo	194	266	-27%	\$1,600,000	\$1,578,500	1%
Kalihi - Palama	72	111	-35%	\$900,000	\$938,000	-4%
Kaneohe	121	162	-25%	\$1,150,000	\$1,250,000	-8%
Kapahulu - Diamond Head	100	168	-40%	\$1,355,000	\$1,366,250	-1%
Makaha - Nanakuli	190	235	-19%	\$667,500	\$705,000	-5%
Makakilo	75	122	-39%	\$1,020,000	\$998,000	2%
Makiki - Moiliili	69	102	-32%	\$1,510,000	\$1,600,000	-6%
Mililani	108	160	-33%	\$1,067,500	\$1,096,746	-3%
Moanalua - Salt Lake	26	42	-38%	\$1,272,500	\$1,200,500	6%
North Shore	53	91	-42%	\$1,400,000	\$1,720,000	-19%
Pearl City - Aiea	140	172	-19%	\$965,500	\$1,070,500	-10%
Wahiawa	46	64	-28%	\$840,000	\$900,000	-7%
Waialae - Kahala	58	73	-21%	\$2,471,000	\$2,500,000	-1%
Waikiki	-	1	-100%	-	\$1,500,000	-
Waipahu	131	178	-26%	\$910,000	\$956,500	-5%
Windward Coast	31	44	-30%	\$1,150,000	\$1,212,500	-5%
<b>SUMMARY</b>	<b>1,985</b>	<b>2,858</b>	<b>-31%</b>	<b>\$1,050,000</b>	<b>\$1,110,500</b>	<b>-5%</b>

**TOP 10 # OF SALES BY NEIGHBORHOOD**

Homes	2023	2022	% Change
Ewa Plain	378	582	-35%
Kailua - Waimanalo	194	266	-27%
Makaha - Nanakuli	190	235	-19%
Pearl City - Aiea	140	172	-19%
Waipahu	131	178	-26%
Kaneohe	121	162	-25%
Mililani	108	160	-33%
Kapahulu - Diamond Head	100	168	-40%
Hawaii Kai	95	146	-35%
Makakilo	75	122	-39%



\*Source: <https://www.hicentral.com/market-press-releases.php>

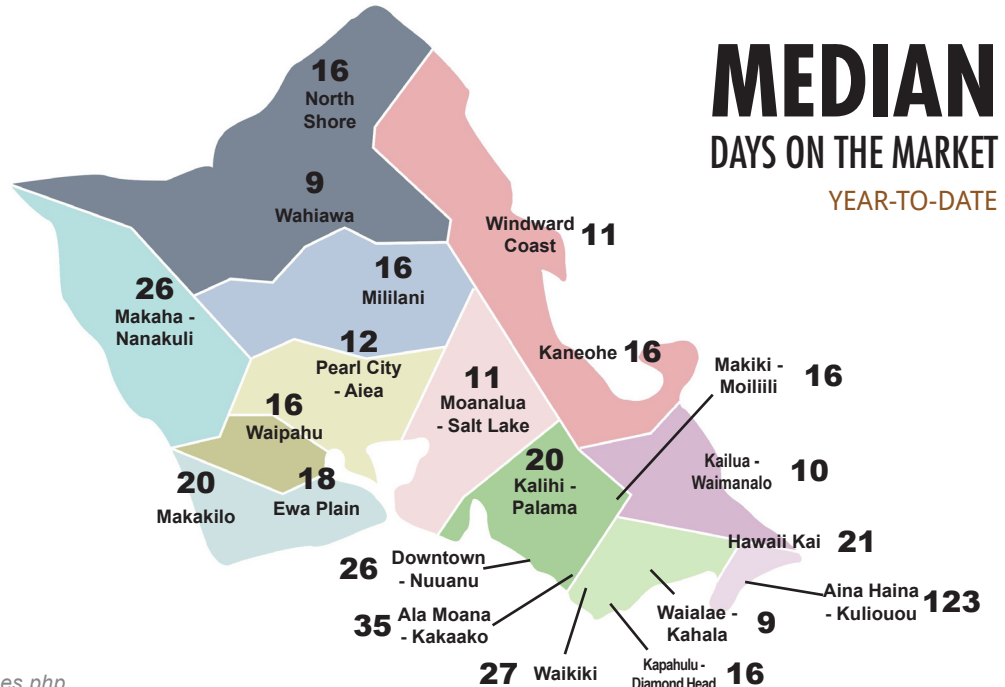
**CONDOMINIUM**  
YEAR-TO-DATE

<b>3,592</b> CONDOS SOLD 2023	<b>5,218</b> CONDOS SOLD 2022	<b>-31%</b>	<b>\$505,000</b> MEDIAN SALES PRICE 2023	<b>\$510,000</b> MEDIAN SALES PRICE 2022	<b>-1%</b>	<b>20</b> MEDIAN DAYS ON THE MARKET 2023	<b>12</b> MEDIAN DAYS ON THE MARKET 2022	<b>67%</b>
-------------------------------------	-------------------------------------	-------------	--	--	------------	--	--	------------

CONDOMINIUM	Number of Sales			Median Sales Price		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	1	3	-67%	\$655,000	\$808,000	-19%
Ala Moana - Kakaako	412	600	-31%	\$690,000	\$753,500	-8%
Downtown - Nuuanu	250	414	-40%	\$562,500	\$540,000	4%
Ewa Plain	310	488	-36%	\$675,000	\$690,000	-2%
Hawaii Kai	119	160	-26%	\$849,000	\$832,500	2%
Kailua - Waimanalo	87	83	5%	\$754,500	\$760,000	-1%
Kalihi - Palama	84	109	-23%	\$400,000	\$410,000	-2%
Kaneohe	110	176	-38%	\$670,000	\$710,000	-6%
Kapahulu - Diamond Head	48	79	-39%	\$895,000	\$650,000	38%
Makaha - Nanakuli	125	181	-31%	\$250,000	\$247,000	1%
Makakilo	86	125	-31%	\$551,000	\$554,000	-1%
Makiki - Moiliili	378	583	-35%	\$409,000	\$410,000	0%
Mililani	228	315	-28%	\$510,000	\$527,500	-3%
Moanalua - Salt Lake	120	216	-44%	\$440,000	\$447,250	-2%
North Shore	31	57	-46%	\$810,000	\$826,200	-2%
Pearl City - Aiea	198	315	-37%	\$470,000	\$470,000	0%
Wahiawa	18	26	-31%	\$327,000	\$271,795	20%
Waialae - Kahala	32	49	-35%	\$631,250	\$620,000	2%
Waikiki	818	1,044	-22%	\$420,000	\$429,000	-2%
Waipahu	118	175	-33%	\$499,000	\$510,000	-2%
Windward Coast	19	20	-5%	\$155,000	\$422,000	-63%
<b>SUMMARY</b>	<b>3,592</b>	<b>5,218</b>	<b>-31%</b>	<b>\$505,000</b>	<b>\$510,000</b>	<b>-1%</b>

**TOP 10 # OF SALES BY NEIGHBORHOOD**

Condominium	2023	2022	% Change
Waikiki	818	1,044	-22%
Ala Moana - Kakaako	412	600	-31%
Makiki - Moiliili	378	583	-35%
Ewa Plain	310	488	-36%
Downtown - Nuuanu	250	414	-40%
Mililani	228	315	-28%
Pearl City - Aiea	198	315	-37%
Makaha - Nanakuli	125	181	-31%
Moanalua - Salt Lake	120	216	-44%
Hawaii Kai	119	160	-26%



\*Source: <https://www.hicentral.com/market-press-releases.php>

# SINGLE FAMILY HOMES

▼ HOME SALES  
VS 2022 (2,858)

**1,985**  
DOWN 31%

**\$1,050,000**  
DOWN 5%

▼ MEDIAN SALES PRICE  
VS 2022 (\$1,110,500)

▲ MEDIAN  
DAY ON THE MARKET  
VS 2022 (11)

**22**  
UP 100%

**2,605**  
DOWN 24%

▼ NEW LISTINGS  
VS 2022 (3,430)

▼ % OF ORIGINAL  
LISTING PRICE RECEIVED  
VS 2022 (101%)

**98%**  
DOWN 3%

# CONDOMINIUM

▼ HOME SALES  
VS 2022 (5,218)

**3,592**  
DOWN 31%

**\$505,000**  
DOWN 1%

▼ MEDIAN SALES PRICE  
VS 2022 (\$510,000)

▲ MEDIAN  
DAY ON THE MARKET  
VS 2022 (12)

**20**  
UP 67%

**4,751**  
DOWN 21%

▼ NEW LISTINGS  
VS 2022 (6,039)

▼ % OF ORIGINAL  
LISTING PRICE RECEIVED  
VS 2022 (100%)

**99%**  
DOWN 1%



# Conveyance Tax Law

## STATE OF HAWAII

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:
<b>At Least</b>	<b>But Less Than</b>	Applies to all transfers or conveyance of realty or any interest therein, except for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowners' 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

This information is presented for informational purposes only and is deemed reliable but is not guaranteed.



# Buyer & Seller Portions of Closing Costs

The standard purchase contract in Hawaii specifies closing costs split between Buyers & Sellers. The following is a list of customary closing costs and is NOT intended to be all-inclusive.

CLOSING COSTS	BUYER	SELLER
<b>FIDELITY NATIONAL TITLE FEES:</b>		
Standard Coverage for Title Insurance Premium*	<b>40%</b>	<b>60%</b>
Additional Premium for any Extended Coverage Policy (including ALTA Homeowners Policy and/or Lender's Policy)	<b>X</b>	
Lien Report* if applicable	<b>X</b>	
Financing Statement*, if applicable	<b>X</b>	
Escrow Fees*	<b>X</b>	<b>X</b>
<b>THIRD PARTY FEES:</b>		
Cost of Drafting Mortgage and Note or Agreement of Sale	<b>X</b>	
Cost of Drafting Conveyance Documents & Bills of Sale		<b>X</b>
Cost of Obtaining Buyer's Consents	<b>X</b>	
Cost of Obtaining Seller's Consents (e.g., Lessor's Consent)		<b>X</b>
Buyers Notary Fees, if applicable	<b>X</b>	
Seller's Notary Fees, if applicable		<b>X</b>
Recording Fees except Documents to Clear Seller's Title (e.g., Deed, Encroachment Agreements)	<b>50%</b>	<b>50%</b>
Recording Fees to Clear Seller's Title (e.g. Mortgage Release)		<b>X</b>
Required Staking or Survey		<b>X</b>
Homeowner's Condominium Documents, if applicable		<b>X</b>
Condominium and Association Ownership Transfer Fees	<b>X</b>	
FHA or VA Discount Points and any Mortgage Fees	<b>X</b>	
FHA or VA Mandatory Closing Fees		<b>X</b>
Conveyance Tax		<b>X</b>
FIRPTA (Federal Withholding, if applicable)		<b>X</b>
HARPTA (State Withholding, if applicable)		<b>X</b>

NOTE: \*General excise tax (GET) will be charged on the fee

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.

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
<b>Residential A - Tier 1</b> Tax rate applied to the net taxable value of the property up to \$1,000,000.	\$4.50
<b>Residential A - Tier 2</b> 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** 1<sup>st</sup> half of fiscal year tax payment due  
**Sep 30, 2023** Deadline for filing exemption claims & ownership documents  
**Feb 20, 2024** 2<sup>nd</sup> half of fiscal year tax payment due  
 For More Information Visit: [www.realpropertyhonolulu.com](http://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** 1<sup>st</sup> 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** 2<sup>nd</sup> 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  
 For More Information Visit: [https://hawaiipropertytax.com/tax\\_rates.html](https://hawaiipropertytax.com/tax_rates.html)

Trusted everywhere, every day.  
[www.FidelityHawaii.com](http://www.FidelityHawaii.com)

*Hawaii Sales Team*

Reta Chin | Cody Day | Kurt Johnson | Joanne Mackey | Olivia Morikawa | Mercy Palmer | Christine Parke | Carson Smith

## Maui County

**2023-2024**

CLASS	All rates are per \$1,000 of net taxable assessed valuation
<b>Owner-Occupied</b>	
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
<b>Non-Owner-Occupied</b>	
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
<b>Long-Term Rental</b>	
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** 1<sup>st</sup> half of fiscal year tax payment due  
**Dec 31, 2023** Deadline for filing exemption claims & ownership documents  
**Feb 20, 2024** 2<sup>nd</sup> half of fiscal year tax payment due  
 For Info On Classifications Visit: [www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes](http://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** 1<sup>st</sup> half of fiscal year tax payment due  
**Sep 30, 2023** Deadline for filing exemption claims & ownership documents  
**Feb 20, 2024** 2<sup>nd</sup> half of fiscal year tax payment due

For more information visit: [www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax/Assessment](http://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax/Assessment)

