

LEEWARD WEST

- 96706 Ewa, Ewa Beach
- 96707 Ko Olina, Campbell Ind. Park, Makakilo, Kapolei, Ewa
- 96792 Makaha, Mailli, Nanakuli, Waianae, Luualaei, 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 – November 30, 2023

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through November 30, 2023

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	36%	2,378	▼	-27%	\$1,060,000	▼	-5%
🏢 CONDOMINIUM	64%	4,301	▼	-28%	\$508,500	=	0%
OAHU TOTAL SALES		6,679	▼	-28%			



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

OAHU REAL ESTATE REPORT



SINGLE FAMILY HOMES November 2023 vs. November 2022

HOME SALES
180
DOWN 6%
VS 2022 (192)

MEDIAN SALES PRICE
\$1,100,055
DOWN 4%
VS 2022 (\$1,149,500)

MEDIAN DAY ON THE MARKET
29
UP 61%
VS 2022 (18)

TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2023	2022	% Change
Kailua - Waimanalo	28	17	65%
Ewa Plain	23	25	-8%
Makaha - Nanakuli	18	12	50%
Kaneohe	15	11	36%
Pearl City - Aiea	14	14	0%
Kapahulu - Diamond Head	12	19	-37%
Downtown - Nuuanu	9	6	50%
Hawaii Kai	9	8	13%
Waipahu	9	17	-47%
Makiki - Moiliili	8	5	60%

OAHU | NOVEMBER 2023

NOVEMBER 2023 VS. NOVEMBER 2022

SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales NOV 2023 vs. NOV 2022			Median Sales Price NOV 2023 vs. NOV 2022		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	2	10	-80%	\$1,937,500	\$2,647,500	-27%
Ala Moana - Kakaako	-	-	-	-	-	-
Downtown - Nuuanu	9	6	50%	\$1,336,000	\$1,405,000	-5%
Ewa Plain	23	25	-8%	\$855,000	\$880,000	-3%
Hawaii Kai	9	8	13%	\$1,650,000	\$1,637,500	1%
Kailua - Waimanalo	28	17	65%	\$1,550,875	\$1,700,000	-9%
Kalihi - Palama	5	5	0%	\$743,000	\$1,150,000	-35%
Kaneohe	15	11	36%	\$1,200,000	\$1,295,000	-7%
Kapahulu - Diamond Head	12	19	-37%	\$1,200,000	\$1,300,000	-8%
Makaha - Nanakuli	18	12	50%	\$712,500	\$736,000	-3%
Makakilo	3	5	-40%	\$999,500	\$850,000	18%
Makiki - Moiliili	8	5	60%	\$1,784,950	\$1,350,000	32%
Mililani	3	7	-57%	\$1,135,000	\$1,075,000	6%
Moanalua - Salt Lake	3	7	-57%	\$998,000	\$1,110,000	-10%
North Shore	3	5	-40%	\$1,700,000	\$2,367,500	-28%
Pearl City - Aiea	14	14	0%	\$1,070,000	\$987,250	8%
Wahiawa	6	9	-33%	\$832,500	\$808,000	3%
Waialae - Kahala	5	6	-17%	\$2,900,000	\$1,627,500	78%
Waikiki	-	-	-	-	-	-
Waipahu	9	17	-47%	\$1,005,000	\$915,000	10%
Windward Coast	5	4	25%	\$935,000	\$1,047,500	-11%
SUMMARY	180	192	-6%	\$1,100,055	\$1,149,500	-4%

CONDOMINIUM November 2023 vs. November 2022

HOME SALES
310
DOWN 9%
VS 2022 (340)

MEDIAN SALES PRICE
\$516,179
UP 8%
VS 2022 (\$480,000)

MEDIAN DAY ON THE MARKET
23
UP 28%
VS 2022 (18)

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2023	2022	% Change
Waikiki	77	67	15%
Ala Moana - Kakaako	45	48	-6%
Makiki - Moiliili	37	34	9%
Ewa Plain	27	24	13%
Mililani	23	27	-15%
Downtown - Nuuanu	17	19	-11%
Pearl City - Aiea	12	20	-40%
Moanalua - Salt Lake	11	9	22%
Makaha - Nanakuli	10	16	-38%
Hawaii Kai	8	11	-27%

NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales NOV 2023 vs. NOV 2022			Median Sales Price NOV 2023 vs. NOV 2022		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	1	-	-	\$630,000	-	-
Ala Moana - Kakaako	45	48	-6%	\$873,000	\$612,500	43%
Downtown - Nuuanu	17	19	-11%	\$455,000	\$425,000	7%
Ewa Plain	27	24	13%	\$640,000	\$597,500	7%
Hawaii Kai	8	11	-27%	\$642,500	\$870,000	-26%
Kailua - Waimanalo	5	8	-38%	\$665,000	\$708,750	-6%
Kalihi - Palama	5	10	-50%	\$455,000	\$370,000	23%
Kaneohe	5	11	-55%	\$748,000	\$660,000	13%
Kapahulu - Diamond Head	3	6	-50%	\$615,000	\$629,500	-2%
Makaha - Nanakuli	10	16	-38%	\$224,500	\$268,750	-16%
Makakilo	6	9	-33%	\$529,000	\$610,000	-13%
Makiki - Moiliili	37	34	9%	\$398,000	\$437,000	-9%
Mililani	23	27	-15%	\$565,000	\$523,000	8%
Moanalua - Salt Lake	11	9	22%	\$450,000	\$410,000	10%
North Shore	3	1	200%	\$457,000	\$725,000	-37%
Pearl City - Aiea	12	20	-40%	\$443,500	\$470,000	-6%
Wahiawa	2	3	-33%	\$351,250	\$278,685	26%
Waialae - Kahala	3	3	0%	\$655,000	\$168,500	289%
Waikiki	77	67	15%	\$507,000	\$387,000	31%
Waipahu	8	11	-27%	\$519,500	\$501,000	4%
Windward Coast	2	3	-33%	\$465,000	\$420,000	11%
SUMMARY	310	340	-9%	\$516,179	\$480,000	8%

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

SINGLE FAMILY HOMES
YEAR-TO-DATE

2,378
HOMES SOLD
2023
3,272
HOMES SOLD
2022

-27%

\$1,060,000
MEDIAN SALES PRICE
2023
\$1,110,000
MEDIAN SALES PRICE
2022

-5%

22
MEDIAN DAYS ON THE MARKET
2023
11
MEDIAN DAYS ON THE MARKET
2022

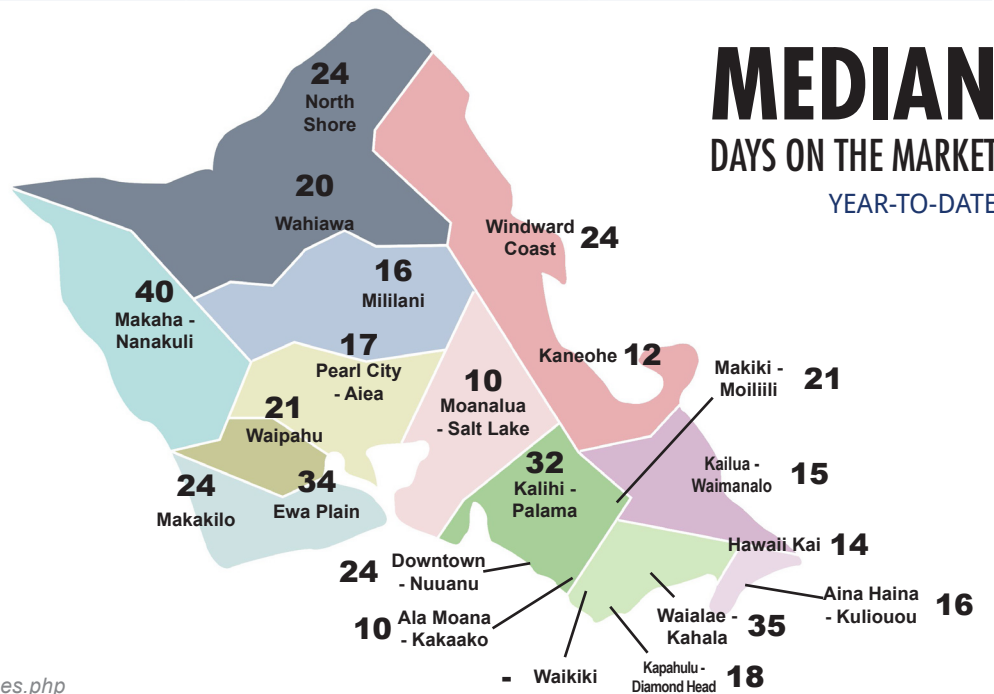
100%

SINGLE FAMILY HOMES

	Number of Sales			Median Sales Price		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	60	82	-27%	\$1,735,000	\$1,830,000	-5%
Ala Moana - Kakaako	7	7	0%	\$1,237,500	\$1,350,000	-8%
Downtown - Nuuanu	55	74	-26%	\$1,148,000	\$1,312,500	-13%
Ewa Plain	432	644	-33%	\$888,000	\$925,000	-4%
Hawaii Kai	116	161	-28%	\$1,490,000	\$1,635,000	-9%
Kailua - Waimanalo	242	306	-21%	\$1,600,000	\$1,578,500	1%
Kalihi - Palama	84	125	-33%	\$900,000	\$950,000	-5%
Kaneohe	156	192	-19%	\$1,167,500	\$1,250,000	-7%
Kapahulu - Diamond Head	129	201	-36%	\$1,300,000	\$1,350,000	-4%
Makaha - Nanakuli	225	261	-14%	\$675,000	\$707,500	-5%
Makakilo	87	137	-36%	\$1,030,000	\$986,500	4%
Makiki - Moiliili	85	113	-25%	\$1,510,000	\$1,600,000	-6%
Mililani	122	183	-33%	\$1,067,500	\$1,083,500	-1%
Moanalua - Salt Lake	35	54	-35%	\$1,250,000	\$1,200,500	4%
North Shore	62	101	-39%	\$1,477,500	\$1,750,000	-16%
Pearl City - Aiea	171	207	-17%	\$975,000	\$1,068,888	-9%
Wahiawa	54	79	-32%	\$840,000	\$900,000	-7%
Waialae - Kahala	65	82	-21%	\$2,457,000	\$2,455,000	0%
Waikiki	0	2	-100%	-	\$1,737,500	-
Waipahu	148	208	-29%	\$910,000	\$950,000	-4%
Windward Coast	43	53	-19%	\$1,100,000	\$1,200,000	-8%
SUMMARY	2,378	3,272	-27%	\$1,060,000	\$1,110,000	-5%

TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2023	2022	% Change
Ewa Plain	432	644	-33%
Kailua - Waimanalo	242	306	-21%
Makaha - Nanakuli	225	261	-14%
Pearl City - Aiea	171	207	-17%
Kaneohe	156	192	-19%
Waipahu	148	208	-29%
Kapahulu - Diamond Head	129	201	-36%
Mililani	122	183	-33%
Hawaii Kai	116	161	-28%
Makakilo	87	137	-36%



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

CONDOMINIUM
YEAR-TO-DATE

4,301
CONDOS SOLD
2023
5,993
CONDOS SOLD
2022

-28%

\$508,500
MEDIAN SALES PRICE
2023
\$510,000
MEDIAN SALES PRICE
2022

0%

21
MEDIAN DAYS ON THE MARKET
2023
12
MEDIAN DAYS ON THE MARKET
2022

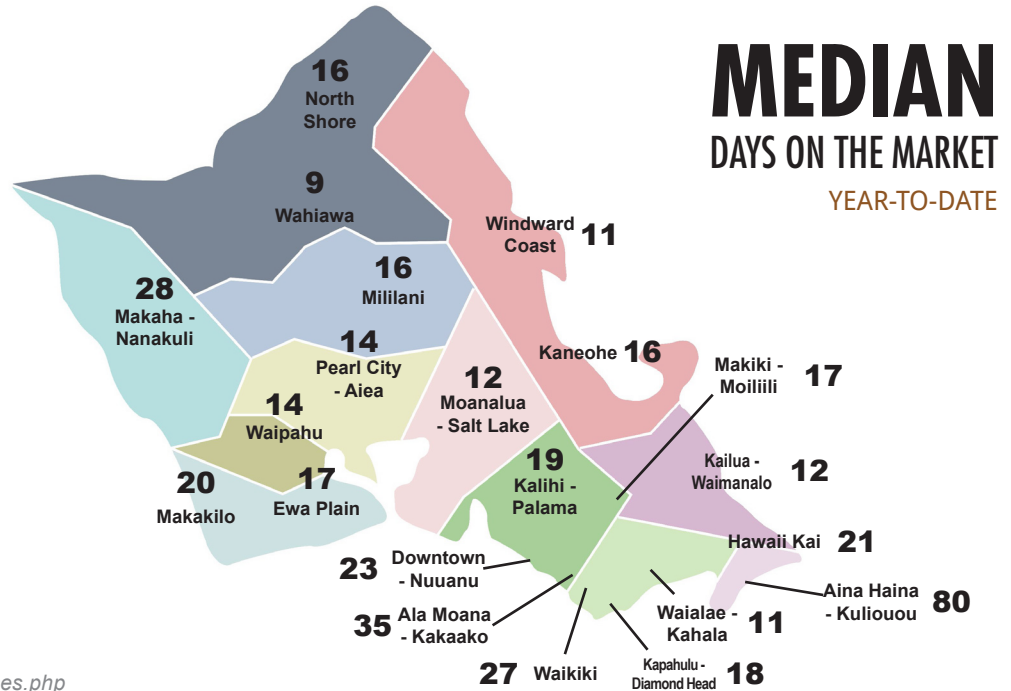
75%

CONDOMINIUM

	Number of Sales			Median Sales Price		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	2	3	-33%	\$642,500	\$808,000	-20%
Ala Moana - Kakaako	516	707	-27%	\$710,000	\$752,500	-6%
Downtown - Nuuanu	291	470	-38%	\$557,500	\$540,000	3%
Ewa Plain	364	544	-33%	\$678,500	\$690,000	-2%
Hawaii Kai	137	188	-27%	\$844,500	\$835,000	1%
Kailua - Waimanalo	97	95	2%	\$747,500	\$757,000	-1%
Kalihi - Palama	99	129	-23%	\$405,000	\$410,000	-1%
Kaneohe	128	195	-34%	\$675,000	\$710,000	-5%
Kapahulu - Diamond Head	57	92	-38%	\$945,000	\$650,000	45%
Makaha - Nanakuli	144	212	-32%	\$249,500	\$247,000	1%
Makakilo	101	145	-30%	\$550,000	\$560,000	-2%
Makiki - Moiliili	457	671	-32%	\$405,000	\$410,000	-1%
Mililani	276	365	-24%	\$515,000	\$530,000	-3%
Moanalua - Salt Lake	141	231	-39%	\$445,000	\$445,000	0%
North Shore	36	65	-45%	\$802,500	\$840,000	-4%
Pearl City - Aiea	227	364	-38%	\$465,000	\$470,000	-1%
Wahiawa	22	32	-31%	\$319,500	\$260,795	23%
Waialae - Kahala	37	53	-30%	\$632,500	\$620,000	2%
Waikiki	1,005	1,207	-17%	\$425,000	\$425,000	0%
Waipahu	141	199	-29%	\$499,500	\$510,000	-2%
Windward Coast	23	26	-12%	\$200,000	\$422,000	-53%
SUMMARY	4,301	5,993	-28%	\$508,500	\$510,000	0%

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2023	2022	% Change
Waikiki	1,005	1,207	-17%
Ala Moana - Kakaako	516	707	-27%
Makiki - Moiliili	457	671	-32%
Ewa Plain	364	544	-33%
Downtown - Nuuanu	291	470	-38%
Mililani	276	365	-24%
Pearl City - Aiea	227	364	-38%
Makaha - Nanakuli	144	212	-32%
Moanalua - Salt Lake	141	231	-39%
Waipahu	141	199	-29%



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

SINGLE FAMILY HOMES

▼ HOME SALES
VS 2022 (3,272) **2,378**
DOWN 27%

\$1,060,000 MEDIAN SALES PRICE ▼
DOWN 5% VS 2022 (\$1,110,000)

▲ MEDIAN DAY ON THE MARKET
VS 2022 (11) **22**
UP 100%

3,144 NEW LISTINGS ▼
DOWN 22% VS 2022 (4,004)

▼ % OF ORIGINAL LISTING PRICE RECEIVED
VS 2022 (100%) **98%**
DOWN 2%

CONDOMINIUM

▼ HOME SALES
VS 2022 (5,993) **4,301**
DOWN 28%

\$508,500 MEDIAN SALES PRICE =
0% VS 2022 (\$510,000)

▲ MEDIAN DAY ON THE MARKET
VS 2022 (12) **21**
UP 75%

5,774 NEW LISTINGS ▼
DOWN 19% VS 2022 (7,097)

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

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

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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.

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*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
 For More Information Visit: https://hawaiipropertytax.com/tax_rates.html

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

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