

### 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 – December 31, 2023

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through December 31, 2023

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	36%	2,560	▼	-26%	\$1,050,000	▼	-5%
🏢 CONDOMINIUM	64%	4,573	▼	-28%	\$508,500	=	0%
<b>OAHU TOTAL SALES</b>		<b>7,133</b>	▼	<b>-27%</b>			



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 December 2023 vs. December 2022

HOME SALES  
**182**  
DOWN 10%  
VS 2022 (202)

MEDIAN SALES PRICE  
**\$996,500**  
DOWN 5%  
VS 2022 (\$1,049,500)

MEDIAN DAY ON THE MARKET  
**18**  
DOWN 28%  
VS 2022 (25)

### TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2023	2022	% Change
Ewa Plain	30	41	-27%
Pearl City - Aiea	21	16	31%
Kapahulu - Diamond Head	16	9	78%
Kaneohe	14	15	-7%
Waipahu	14	10	40%
Hawaii Kai	13	14	-7%
Kailua - Waimanalo	12	14	-14%
Makaha - Nanakuli	12	16	-25%
Kalihi - Palama	9	10	-10%
Mililani	9	8	13%

## SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales DEC 2023 vs. DEC 2022			Median Sales Price DEC 2023 vs. DEC 2022		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	3	5	-40%	\$3,770,000	\$1,235,000	205%
Ala Moana - Kakaako	2	2	0%	\$1,045,000	\$1,314,500	-21%
Downtown - Nuuanu	5	4	25%	\$995,000	\$1,026,944	-3%
Ewa Plain	30	41	-27%	\$855,000	\$845,000	1%
Hawaii Kai	13	14	-7%	\$1,762,500	\$1,605,000	10%
Kailua - Waimanalo	12	14	-14%	\$1,475,500	\$1,724,000	-14%
Kalihi - Palama	9	10	-10%	\$800,000	\$922,500	-13%
Kaneohe	14	15	-7%	\$1,075,000	\$1,105,000	-3%
Kapahulu - Diamond Head	16	9	78%	\$1,175,000	\$1,345,000	-13%
Makaha - Nanakuli	12	16	-25%	\$605,000	\$702,500	-14%
Makakilo	4	4	0%	\$910,000	\$1,010,000	-10%
Makiki - Moiliili	4	9	-56%	\$1,846,500	\$1,800,000	3%
Mililani	9	8	13%	\$995,000	\$1,275,000	-22%
Moanalua - Salt Lake	2	2	0%	\$1,302,500	\$874,500	49%
North Shore	2	8	-75%	\$875,000	\$1,785,000	-51%
Pearl City - Aiea	21	16	31%	\$975,000	\$986,000	-1%
Wahiawa	5	7	-29%	\$825,000	\$820,000	1%
Waialae - Kahala	2	6	-67%	\$1,675,000	\$2,384,549	-30%
Waikiki	-	-	-	-	-	-
Waipahu	14	10	40%	\$1,032,500	\$922,500	12%
Windward Coast	3	2	50%	\$1,151,000	\$1,042,000	10%
<b>SUMMARY</b>	<b>182</b>	<b>202</b>	<b>-10%</b>	<b>\$996,500</b>	<b>\$1,049,500</b>	<b>-5%</b>

## CONDOMINIUM December 2023 vs. December 2022

HOME SALES  
**272**  
DOWN 24%  
VS 2022 (360)

MEDIAN SALES PRICE  
**\$510,000**  
UP 2%  
VS 2022 (\$502,500)

MEDIAN DAY ON THE MARKET  
**26**  
UP 24%  
VS 2022 (21)

### TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2023	2022	% Change
Waikiki	69	77	-10%
Ala Moana - Kakaako	44	39	13%
Downtown - Nuuanu	21	27	-22%
Makiki - Moiliili	19	44	-57%
Pearl City - Aiea	17	21	-19%
Ewa Plain	16	33	-52%
Mililani	16	24	-33%
Makaha - Nanakuli	11	19	-42%
Moanalua - Salt Lake	11	9	22%
Waipahu	9	6	50%

## NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales DEC 2023 vs. DEC 2022			Median Sales Price DEC 2023 vs. DEC 2022		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	44	39	13%	\$812,000	\$620,000	31%
Downtown - Nuuanu	21	27	-22%	\$650,000	\$630,000	3%
Ewa Plain	16	33	-52%	\$675,000	\$590,000	14%
Hawaii Kai	4	5	-20%	\$1,218,000	\$900,000	35%
Kailua - Waimanalo	2	6	-67%	\$789,500	\$718,425	10%
Kalihi - Palama	6	4	50%	\$477,500	\$388,000	23%
Kaneohe	6	11	-45%	\$736,000	\$695,000	6%
Kapahulu - Diamond Head	3	6	-50%	\$700,000	\$1,225,000	-43%
Makaha - Nanakuli	11	19	-42%	\$290,000	\$287,000	1%
Makakilo	6	15	-60%	\$547,000	\$551,000	-1%
Makiki - Moiliili	19	44	-57%	\$440,000	\$382,500	15%
Mililani	16	24	-33%	\$485,000	\$533,000	-9%
Moanalua - Salt Lake	11	9	22%	\$399,000	\$425,000	-6%
North Shore	4	2	100%	\$612,500	\$732,000	-16%
Pearl City - Aiea	17	21	-19%	\$445,360	\$540,000	-18%
Wahiawa	6	2	200%	\$355,000	\$232,500	53%
Waialae - Kahala	2	5	-60%	\$370,000	\$610,000	-39%
Waikiki	69	77	-10%	\$430,000	\$440,000	-2%
Waipahu	9	6	50%	\$505,000	\$542,500	-7%
Windward Coast	-	5	-100%	-	\$98,000	-
<b>SUMMARY</b>	<b>272</b>	<b>360</b>	<b>-24%</b>	<b>\$510,000</b>	<b>\$502,500</b>	<b>2%</b>

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

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

**2,560**  
HOMES SOLD  
2023  
**3,474**  
HOMES SOLD  
2022

**-26%**

**\$1,050,000**  
MEDIAN SALES PRICE  
2023  
**\$1,105,000**  
MEDIAN SALES PRICE  
2022

**-5%**

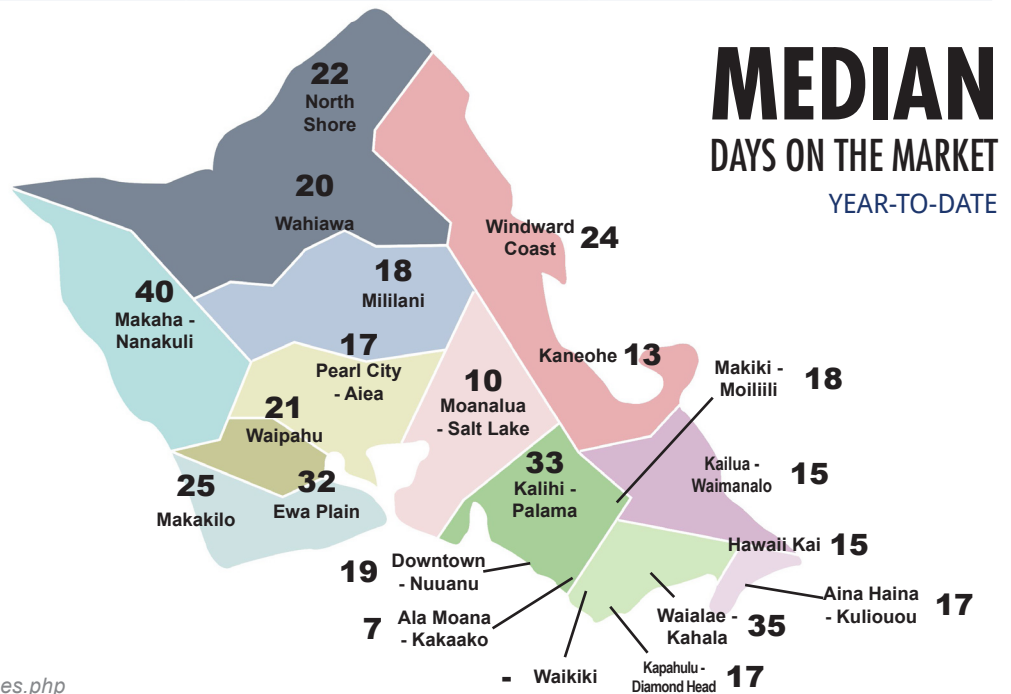
**22**  
MEDIAN DAYS ON THE MARKET  
2023  
**12**  
MEDIAN DAYS ON THE MARKET  
2022  
**83%**

**SINGLE FAMILY HOMES**

	Number of Sales			Median Sales Price		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	63	87	-28%	\$1,800,000	\$1,800,000	0%
Ala Moana - Kakaako	9	9	0%	\$1,182,000	\$1,350,000	-12%
Downtown - Nuuanu	60	78	-23%	\$1,123,500	\$1,300,000	-14%
Ewa Plain	462	685	-33%	\$885,000	\$925,000	-4%
Hawaii Kai	129	175	-26%	\$1,510,000	\$1,610,000	-6%
Kailua - Waimanalo	254	320	-21%	\$1,600,000	\$1,583,500	1%
Kalihi - Palama	93	135	-31%	\$887,500	\$945,000	-6%
Kaneohe	170	207	-18%	\$1,167,500	\$1,250,000	-7%
Kapahulu - Diamond Head	145	210	-31%	\$1,300,000	\$1,350,000	-4%
Makaha - Nanakuli	237	277	-14%	\$670,000	\$707,500	-5%
Makakilo	91	141	-35%	\$1,020,000	\$989,000	3%
Makiki - Moiliili	89	122	-27%	\$1,521,400	\$1,600,000	-5%
Mililani	131	191	-31%	\$1,060,000	\$1,090,746	-3%
Moanalua - Salt Lake	37	56	-34%	\$1,270,000	\$1,200,500	6%
North Shore	64	109	-41%	\$1,400,000	\$1,750,000	-20%
Pearl City - Aiea	192	223	-14%	\$975,000	\$1,050,000	-7%
Wahiawa	59	86	-31%	\$840,000	\$888,000	-5%
Waialae - Kahala	67	88	-24%	\$2,400,000	\$2,450,000	-2%
Waikiki	-	2	-100%	-	\$1,737,500	-
Waipahu	162	218	-26%	\$920,000	\$950,000	-3%
Windward Coast	46	55	-16%	\$1,124,500	\$1,200,000	-6%
<b>SUMMARY</b>	<b>2,560</b>	<b>3,474</b>	<b>-26%</b>	<b>\$1,050,000</b>	<b>\$1,105,000</b>	<b>-5%</b>

**TOP 10 # OF SALES BY NEIGHBORHOOD**

Homes	2023	2022	% Change
Ewa Plain	462	685	-33%
Kailua - Waimanalo	254	320	-21%
Makaha - Nanakuli	237	277	-14%
Pearl City - Aiea	192	223	-14%
Kaneohe	170	207	-18%
Waipahu	162	218	-26%
Kapahulu - Diamond Head	145	210	-31%
Mililani	131	191	-31%
Hawaii Kai	129	175	-26%
Kalihi - Palama	93	135	-31%



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

## CONDOMINIUM

YEAR-TO-DATE

**4,573**  
CONDOS SOLD  
2023

**6,353**  
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

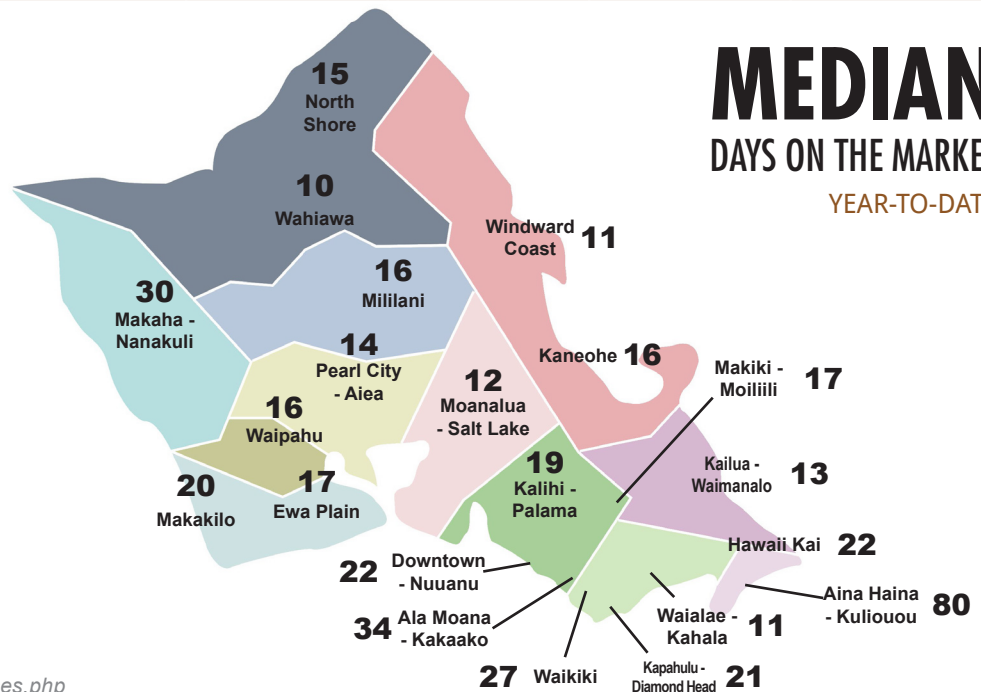
**75%**

## 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	560	746	-25%	\$715,000	\$750,000	-5%
Downtown - Nuuanu	312	497	-37%	\$560,000	\$542,000	3%
Ewa Plain	380	577	-34%	\$678,500	\$685,500	-1%
Hawaii Kai	141	193	-27%	\$849,500	\$835,000	2%
Kailua - Waimanalo	99	101	-2%	\$754,500	\$750,000	1%
Kalihi - Palama	105	133	-21%	\$410,000	\$410,000	0%
Kaneohe	134	206	-35%	\$680,000	\$706,500	-4%
Kapahulu - Diamond Head	60	98	-39%	\$867,500	\$650,000	33%
Makaha - Nanakuli	155	231	-33%	\$250,000	\$250,000	0%
Makakilo	107	160	-33%	\$549,000	\$555,250	-1%
Makiki - Moiliili	476	715	-33%	\$408,000	\$410,000	0%
Mililani	292	389	-25%	\$510,000	\$530,000	-4%
Moanalua - Salt Lake	152	240	-37%	\$442,500	\$444,000	0%
North Shore	40	67	-40%	\$795,000	\$840,000	-5%
Pearl City - Aiea	244	385	-37%	\$465,000	\$475,000	-2%
Wahiawa	28	34	-18%	\$319,500	\$260,795	23%
Waialae - Kahala	39	58	-33%	\$632,500	\$619,000	2%
Waikiki	1,074	1,284	-16%	\$425,000	\$425,000	0%
Waipahu	150	205	-27%	\$500,000	\$510,000	-2%
Windward Coast	23	31	-26%	\$200,000	\$420,000	-52%
<b>SUMMARY</b>	<b>4,573</b>	<b>6,353</b>	<b>-28%</b>	<b>\$508,500</b>	<b>\$510,000</b>	<b>0%</b>

## TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2023	2022	% Change
Waikiki	1,074	1,284	-16%
Ala Moana - Kakaako	560	746	-25%
Makiki - Moiliili	476	715	-33%
Ewa Plain	380	577	-34%
Downtown - Nuuanu	312	497	-37%
Mililani	292	389	-25%
Pearl City - Aiea	244	385	-37%
Makaha - Nanakuli	155	231	-33%
Moanalua - Salt Lake	152	240	-37%
Waipahu	150	205	-27%



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

# SINGLE FAMILY HOMES

▼ HOME SALES  
VS 2022 (3,474) **2,560**  
DOWN 26%

**\$1,050,000** MEDIAN SALES PRICE ▼  
DOWN 5% VS 2022 (\$1,105,000)

▲ MEDIAN DAY ON THE MARKET  
VS 2022 (12) **22**  
UP 83%

**3,324** NEW LISTINGS ▼  
DOWN 20% VS 2022 (4,168)

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

# CONDOMINIUM

▼ HOME SALES  
VS 2022 (6,353) **4,573**  
DOWN 28%

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

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

**6,123** NEW LISTINGS ▼  
DOWN 18% VS 2022 (7,468)

▼ % OF ORIGINAL LISTING PRICE RECEIVED  
VS 2022 (100%) **99%**  
DOWN 1%

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





# 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
<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

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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
<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)

## 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)

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