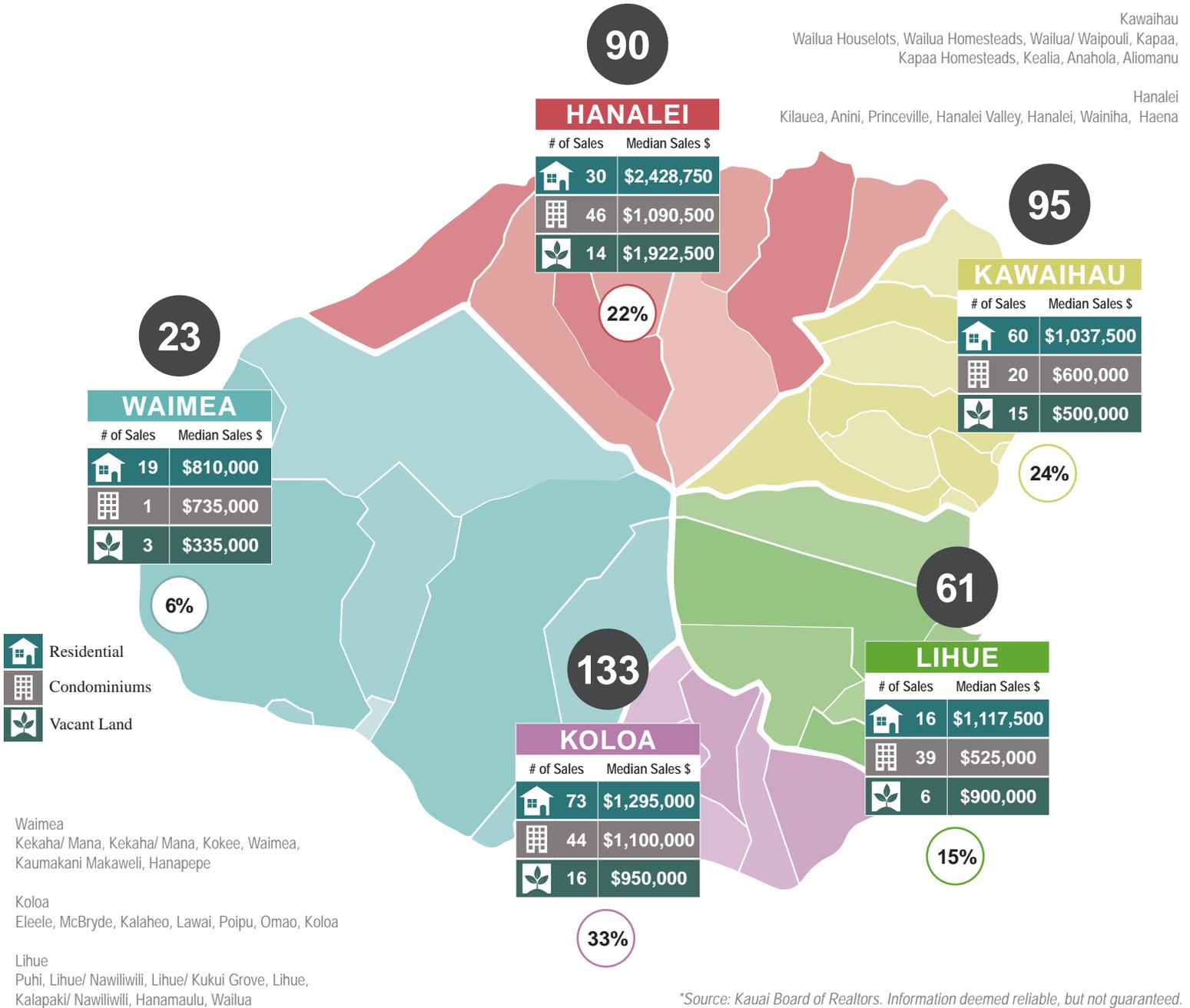


Kawaihau

Wailua Houselots, Wailua Homesteads, Wailua/ Waipouli, Kapaa, Kapaa Homesteads, Kealia, Anahola, Aliomanu

Hanalei

Kilauea, Anini, Princeville, Hanalei Valley, Hanalei, Wainiha, Haena



\*Source: Kauai Board of Realtors. Information deemed reliable, but not guaranteed.

	% OF CLOSINGS	# OF UNITS RECORDED		MEDIAN PRICE	
<b>HOMES</b>	49%	198	▲ 10%	\$1,150,000	▼ -19%
<b>CONDO</b>	37%	150	▼ -3%	\$875,000	▲ 10%
<b>LAND</b>	14%	54	▼ -7%	\$950,000	▲ 19%

DISTRICT	YTD NUMBER OF UNITS RECORDED		YTD TOTAL DOLLAR VOLUME	
	2025	% Change	2025	% Change
KOLOA	133	18%	\$218,181,688	9%
KAWAIHAU	95	-9%	\$187,156,663	-14%
HANALEI	90	0%	\$111,461,246	6%
LIHUE	61	-13%	\$55,353,107	-25%
WAIMEA	23	44%	\$17,330,000	28%
<b>TOTAL</b>	<b>402</b>	<b>2%</b>	<b>\$589,482,704</b>	<b>-3%</b>

○ % of Closed Sales by Districts through June 30, 2025

● Number of Recorded Transactions from January 1, 2025 – June 30, 2025

## KAUAI

YEAR-OVER-YEAR

402 TOTAL NUMBER OF SALES 2025	2%	<b>\$1,150,000</b> MEDIAN PRICE HOME -19%
393 TOTAL NUMBER OF SALES 2024		<b>\$875,000</b> MEDIAN PRICE CONDO 10%
		<b>\$950,000</b> MEDIAN PRICE LAND 19%

<b>\$589,482,704</b> TOTAL DOLLAR VOLUME 2025	-
<b>\$608,829,281</b> TOTAL DOLLAR VOLUME 2024	-3%

### RESIDENTIAL

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	% Change	2025	2024	% Change	2025	2024	% Change
WAIMEA	19	14	36%	\$810,000	\$833,000	-3%	\$15,535,000	\$11,642,000	33%
KOLOA	73	47	55%	\$1,295,000	\$1,615,000	-20%	\$148,617,688	\$135,847,500	9%
LIHUE	16	19	-16%	\$1,117,500	\$980,000	14%	\$20,052,600	\$22,209,000	-10%
KAWAIHAU	60	52	15%	\$1,037,500	\$1,042,000	0%	\$80,732,246	\$62,830,000	28%
HANAIEI	30	48	-38%	\$2,428,750	\$2,416,000	1%	\$84,890,664	\$142,429,197	-40%
<b>TOTAL</b>	<b>198</b>	<b>180</b>	<b>10%</b>	<b>\$1,150,000</b>	<b>\$1,415,000</b>	<b>-19%</b>	<b>\$349,828,198</b>	<b>\$374,957,697</b>	<b>-7%</b>

### CONDOMINIUM

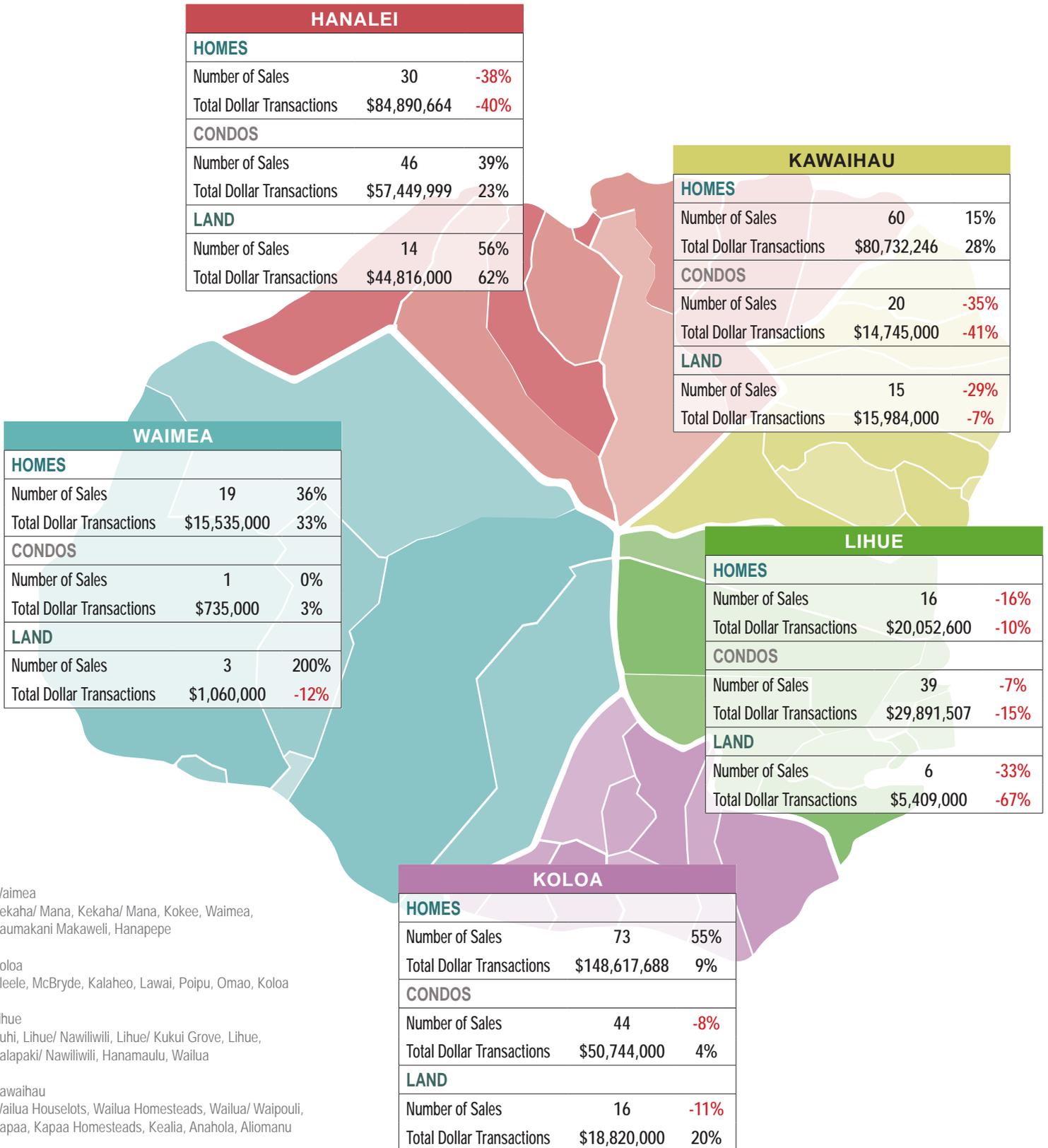
	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	% Change	2025	2024	% Change	2025	2024	% Change
WAIMEA	1	1	0%	\$735,000	\$714,000	3%	\$735,000	\$714,000	3%
KOLOA	44	48	-8%	\$1,100,000	\$857,500	28%	\$50,744,000	\$48,598,400	4%
LIHUE	39	42	-7%	\$525,000	\$551,000	-5%	\$29,891,507	\$35,079,000	-15%
KAWAIHAU	20	31	-35%	\$600,000	\$585,000	3%	\$14,745,000	\$25,008,020	-41%
HANAIEI	46	33	39%	\$1,090,500	\$1,375,000	-21%	\$57,449,999	\$46,553,359	23%
<b>TOTAL</b>	<b>150</b>	<b>155</b>	<b>-3%</b>	<b>\$875,000</b>	<b>\$795,000</b>	<b>10%</b>	<b>\$153,565,506</b>	<b>\$155,952,779</b>	<b>-2%</b>

### VACANT LAND

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	% Change	2025	2024	% Change	2025	2024	% Change
WAIMEA	3	1	200%	\$335,000	\$1,200,000	-72%	\$1,060,000	\$1,200,000	-12%
KOLOA	16	18	-11%	\$950,000	\$800,000	19%	\$18,820,000	\$15,725,305	20%
LIHUE	6	9	-33%	\$900,000	\$985,000	-9%	\$5,409,000	\$16,319,000	-67%
KAWAIHAU	15	21	-29%	\$500,000	\$670,000	-25%	\$15,984,000	\$17,094,500	-7%
HANAIEI	14	9	56%	\$1,922,500	\$1,900,000	1%	\$44,816,000	\$27,580,000	62%
<b>TOTAL</b>	<b>54</b>	<b>58</b>	<b>-7%</b>	<b>\$950,000</b>	<b>\$800,000</b>	<b>19%</b>	<b>\$86,089,000</b>	<b>\$77,918,805</b>	<b>10%</b>

\*Source: Kauai Board of Realtors. Information deemed reliable, but not guaranteed.





Waimea  
Kekaha/ Mana, Kekaha/ Mana, Kokee, Waimea,  
Kaumakani Makaweli, Hanapepe

Koloa  
Eleele, McBryde, Kalaheo, Lawai, Poipu, Omao, Koloa

Lihue  
Puihi, Lihue/ Nawiliwili, Lihue/ Kukui Grove, Lihue,  
Kalapaki/ Nawiliwili, Hanamaulu, Wailua

Kawaihau  
Wailua Houselots, Wailua Homesteads, Wailua/ Waipouli,  
Kapaa, Kapaa Homesteads, Kealia, Anahola, Aliomanu

Hanalei  
Kilauea, Anini, Princeville, Hanalei Valley, Hanalei,  
Wainiha, Haena

\*Source: Kauai Board of Realtors. Information deemed reliable, but not guaranteed.



## RESIDENTIAL

▲ HOME SALES  
VS 2024 (180)

**198**  
UP 10%

**\$1,150,000**  
DOWN 19%

▼ MEDIAN SALES PRICE  
VS 2024 (\$1,415,000)

▼ TOTAL  
DOLLAR SALES  
VS 2024  
(\$374,957,697)

**\$349,828,198**  
DOWN 7%

## CONDOMINIUM

▼ CONDO SALES  
VS 2024 (155)

**150**  
DOWN 3%

**\$875,000**  
UP 10%

▲ MEDIAN SALES PRICE  
VS 2024 (\$795,000)

▲ TOTAL  
DOLLAR VOLUME  
VS 2024  
(\$155,952,779)

**\$153,565,506**  
DOWN 2%

## VACANT LAND

▼ LAND SALES  
VS 2024 (58)

**54**  
DOWN 7%

**\$950,000**  
UP 19%

▲ MEDIAN SALES PRICE  
VS 2024 (\$800,000)

▲ TOTAL  
DOLLAR VOLUME  
VS 2024  
(\$77,918,805)

**\$86,089,000**  
UP 10%





# 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.

\*Source: Kauai Board of Realtors. Information deemed reliable, but 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.



## 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

# REAL PROPERTY TAX RATES

## Honolulu County

Classification	Tax Rate (Per \$1,000)	Rate
Residential		\$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: Up to \$1,000,000		\$4.00
Residential A Tier 2: More than \$1,000,000		\$11.40
Bed and Breakfast Home		\$6.50
Transient VR Tier 1: Up to \$800,000		\$9.00
Transient VR Tier 2: More than \$800,000		\$11.50

### REAL PROPERTY TAX DUE DATES:

**Aug 20, 2025** 1<sup>st</sup> half of fiscal year tax payment due  
**Sep 30, 2025** Deadline for filing exemption claims & ownership documents  
**Feb 20, 2026** 2<sup>nd</sup> half of fiscal year tax payment due

For More Information, Visit: <https://realproperty.honolulu.gov/>

## Hawaii County

Classification	Tax Rate (Per \$1,000)	Rate
Affordable Rental Housing		\$5.95
Residential Tier 1: Up to \$2,000,000		\$11.10
Residential Tier 2: More than \$2,000,000		\$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		\$5.95

### REAL PROPERTY TAX DUE DATES:

**Aug 20, 2025** 1<sup>st</sup> half of fiscal year tax payment due  
**Dec 31, 2025** Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year  
**Feb 20, 2026** 2<sup>nd</sup> half of fiscal year tax payment due  
**June 30, 2026** Deadline for filing exemption claims & ownership documents for February 20th real prop taxes the following year

For More Information, Visit: [https://www.hawaiipropertytax.com/tax\\_rates.html](https://www.hawaiipropertytax.com/tax_rates.html)



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# FISCAL YEAR July 1, 2025 to June 30, 2026

## Maui County

Classification	Tax Rate (Per \$1,000)	Rate
Owner-Occupied Tier 1: Up to \$1.3 Million		\$1.65
Owner-Occupied Tier 2: \$1,300,001 to \$4.5 Million		\$1.80
Owner-Occupied Tier 3: More Than \$4.5 Million		\$5.75
Non-Owner-Occupied Tier 1: Up to \$1 Million		\$5.87
Non-Owner-Occupied Tier 2: \$1,000,001 to \$3 Million		\$8.60
Non-Owner-Occupied Tier 3: More Than \$3 Million		\$17.00
Apartment		\$3.50
Hotel And Resort		\$11.80
Time Share		\$14.70
TVR-STRH Tier 1: Up to \$1,000,000		\$12.50
TVR-STRH Tier 2: \$1,000,001 to \$3,000,000		\$14.00
TVR-STRH Tier 3: More Than \$3,000,000		\$15.55
Long-Term Rental Tier 1: Up to \$1.3 Million		\$2.95
Long-Term Rental Tier 2: \$1,300,001 to \$3 Million		\$5.00
Long-Term Rental Tier 3: More Than \$3 Million		\$8.50
Agricultural		\$5.74
Conservation		\$6.43
Commercial		\$6.05
Industrial		\$7.05
Commercial Residential Tier 1: Up to \$1,000,000		\$2.00
Commercial Residential Tier 2: \$1,000,001 to \$3,000,000		\$3.00
Commercial Residential Tier 3: More Than \$3,000,000		\$10.00

### REAL PROPERTY TAX DUE DATES:

**Aug 20, 2025** 1<sup>st</sup> half of fiscal year tax payment due  
**Dec 31, 2025** Deadline for filing exemption claims & ownership documents  
**Feb 20, 2026** 2<sup>nd</sup> half of fiscal year tax payment due

For Info On Classifications Visit: [www.mauicounty.gov/576/Real-Property-Tax-Fee-Collection](http://www.mauicounty.gov/576/Real-Property-Tax-Fee-Collection)

## Kauai County

Classification	Tax Rate (Per \$1,000)	Rate
Owner Occupied		\$2.59
Non-Owner Occupied Residential Tier 1: Up to \$1.3 mil		\$5.45
Non-Owner Occupied Residential Tier 2: \$1,300,001 to \$2 mil		\$6.05
Non-Owner Occupied Residential Tier 3: More than \$2 mil		\$9.40
Vacation Rental Tier 1: Up to \$1,000,000		\$11.30
Vacation Rental Tier 2: \$1,000,001 to \$2,500,000		\$11.75
Vacation Rental Tier 3: \$ More than \$2,500,000		\$12.20
Hotel and Resort		\$11.75
Commercial		\$8.10
Industrial		\$8.10
Agricultural		\$6.75
Conservation		\$6.75
Owner-Occupied Mixed-Use		\$5.05

### REAL PROPERTY TAX DUE DATES:

**Aug 20, 2025** 1<sup>st</sup> half of fiscal year tax payment due  
**Sep 30, 2025** Deadline for filing exemption claims & ownership documents  
**Feb 20, 2026** 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](http://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax)

[www.FidelityHawaii.com](http://www.FidelityHawaii.com)

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