

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	41%	581	▲ 1%	\$1,300,000	▲ 9%	80	▼ -5%	
CONDO	49%	680	▼ -11%	\$912,500	▲ 11%	83	▲ 19%	
LAND	10%	145	▲ 15%	\$902,501	▲ 34%	97	▼ -38%	

DISTRICT	2024 VS 2023 YTD NUMBER OF UNITS		2024 VS 2023 YTD TOTAL DOLLAR VOLUME		
	2024	% Change	DISTRICT	2024	% Change
SOUTH	525	-2%	SOUTH	\$1,207,884,121	45%
WEST	301	-13%	WEST	\$467,222,735	-21%
CENTRAL	257	-16%	CENTRAL	\$255,816,631	-13%
UPCOUNTRY	149	27%	UPCOUNTRY	\$208,290,624	15%
NORTH SHORE	85	9%	NORTH SHORE	\$146,511,999	23%
LANAI/MOLOKAI	71	9%	LANAI/MOLOKAI	\$45,298,450	55%
EAST	18	0%	EAST	\$15,345,000	-57%
TOTAL	1,406	-4%	TOTAL	\$2,346,369,560	13%

% of Closed Sales by Districts through September 30, 2024
 Number of Recorded transactions from January 1, 2024 – September 30, 2024

 <p>RESIDENTIAL YEAR-OVER-YEAR</p>	581 TOTAL NUMBER OF SALES 2024	▲ 1%	\$1,300,000 MEDIAN SALES PRICE 2024	▲ 9%	\$1,042,208,595 TOTAL DOLLAR VOLUME 2024	▲ 1%
	578 TOTAL NUMBER OF SALES 2023		\$1,195,500 MEDIAN SALES PRICE 2023		\$1,028,636,739 TOTAL DOLLAR VOLUME 2023	

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
CENTRAL									
Kahakuloa	1	1	0%	\$1,415,000	\$1,525,000	-7%	\$1,415,000	\$1,525,000	-7%
Kahului	55	76	-28%	\$1,195,600	\$972,000	23%	\$64,828,388	\$77,438,996	-16%
Wailuku	124	133	-7%	\$1,250,000	\$1,090,000	15%	\$149,776,743	\$161,518,659	-7%
EAST									
Hana	6	5	20%	\$1,132,500	\$950,000	19%	\$6,428,000	\$6,312,500	2%
Kaupo	-	1	-100%	-	\$725,000	-	-	\$725,000	-100%
Keanae	1	-	-	\$499,000	-	-	\$499,000	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	1	1	0%	\$749,000	\$799,000	-6%	\$749,000	\$799,000	-6%
NORTH SHORE									
Haiku	53	45	18%	\$1,500,000	\$1,500,000	0%	\$93,070,999	\$81,582,196	14%
Sprecks/Paia/Kuau	11	9	22%	\$2,100,000	\$1,460,000	44%	\$35,607,000	\$13,907,103	156%
SOUTH									
Kihei	81	88	-8%	\$1,389,000	\$1,178,500	18%	\$128,016,758	\$120,750,350	6%
Maalaea	1	-	-	\$2,933,006	-	-	\$2,933,006	-	-
Maui Meadows	7	14	-50%	\$2,760,000	\$2,840,000	-3%	\$18,035,000	\$37,034,000	-51%
Wailea/Makena	21	15	40%	\$5,000,000	\$5,700,000	-12%	\$162,307,781	\$113,156,481	43%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	34	32	6%	\$1,580,500	\$1,460,000	8%	\$58,727,975	\$53,710,000	9%
Makawao/Olinda/Haliimaile	68	31	119%	\$1,237,000	\$1,110,000	11%	\$99,999,874	\$45,804,891	118%
Pukalani	17	23	-26%	\$1,325,000	\$1,000,000	33%	\$23,568,775	\$26,219,400	-10%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	11	15	-27%	\$2,750,000	\$3,900,000	-30%	\$32,935,000	\$78,239,136	-58%
Kapalua	6	10	-40%	\$6,194,000	\$4,350,000	42%	\$53,288,000	\$49,430,000	8%
Lahaina	16	28	-43%	\$2,833,750	\$2,150,000	32%	\$43,135,630	\$100,823,758	-57%
Napili/Kahana/Honokowai	27	23	17%	\$1,595,000	\$1,462,500	9%	\$40,736,216	\$33,035,499	23%
Olowalu	-	2	-100%	-	\$4,800,000	-	-	\$9,600,000	-100%
LANAI - MOLOKAI									
Lanai	10	6	67%	\$710,000	\$719,000	-1%	\$7,130,000	\$4,283,000	67%
Molokai	30	20	50%	\$512,500	\$437,500	17%	\$19,020,450	\$12,741,770	49%
MAUI SUMMARY	581	578	1%	\$1,300,000	\$1,195,500	9%	\$1,042,208,595	\$1,028,636,739	1%

3RD QUARTER 2024 YTD NUMBER OF SALES

DISTRICT	2024	2023	% Change
CENTRAL	180	210	-14%
UPCOUNTRY	119	86	38%
SOUTH	110	117	-6%
NORTH SHORE	64	54	19%
WEST	60	78	-23%
LANAI/MOLOKAI	40	26	54%
EAST	8	7	14%
TOTAL	581	578	1%

3RD QUARTER 2024 YTD TOTAL DOLLAR VOLUME

DISTRICT	2024	2023	% Change
SOUTH	\$311,292,545	\$270,940,831	15%
CENTRAL	\$216,020,131	\$240,482,655	-10%
UPCOUNTRY	\$182,296,624	\$125,734,291	45%
WEST	\$170,094,846	\$271,128,393	-37%
NORTH SHORE	\$128,677,999	\$95,489,299	35%
LANAI/MOLOKAI	\$26,150,450	\$17,024,770	-35%
EAST	\$7,676,000	\$7,836,500	-2%
TOTAL	\$1,042,208,595	\$1,028,636,739	1%

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

CONDOMINIUM
YEAR-OVER-YEAR

680
TOTAL NUMBER OF SALES
2024
761
TOTAL NUMBER OF SALES
2023
-11%

\$912,500
MEDIAN SALES PRICE
2024
\$825,000
MEDIAN SALES PRICE
2023
11%

\$1,020,076,964
TOTAL DOLLAR VOLUME
2024
\$889,151,853
TOTAL DOLLAR VOLUME
2023
15%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	24	17	41%	\$250,000	\$280,000	-11%	\$6,708,500	\$4,787,999	40%
Wailuku	46	48	-4%	\$610,000	\$545,250	12%	\$28,403,000	\$28,010,500	1%
EAST									
Hana	-	-	-	-	-	-	-	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	1	0%	\$838,500	\$800,000	5%	\$838,500	\$800,000	5%
SOUTH									
Kihei	233	312	-25%	\$780,000	\$800,000	-3%	\$220,419,430	\$278,485,075	-21%
Maalaea	15	37	-60%	\$799,000	\$701,000	14%	\$12,343,000	\$25,834,580	-52%
Maui Meadows	0	0	-	-	-	-	\$0	\$0	-
Wailea/Makena	127	65	95%	\$2,675,000	\$2,050,000	31%	\$465,509,146	\$246,896,949	89%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	5	4	25%	\$1,009,000	\$899,000	12%	\$4,978,000	\$3,593,000	39%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	71	55	29%	\$1,437,500	\$1,500,000	-4%	\$115,858,839	\$100,979,600	15%
Kapalua	21	22	-5%	\$1,500,000	\$1,685,000	-11%	\$59,397,000	\$49,244,000	21%
Lahaina	1	43	-98%	\$95,000	\$865,000	-89%	\$95,000	\$40,808,950	-100%
Napili/Kahana/Honokowai	116	130	-11%	\$690,000	\$750,000	-8%	\$88,485,049	\$100,085,700	-12%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	5	1	400%	\$2,400,000	\$1,650,000	46%	\$12,140,000	\$1,650,000	636%
Molokai	15	26	-42%	\$290,000	\$312,000	-7%	\$4,901,500	\$7,975,500	-39%
MAUI SUMMARY	680	761	-11%	\$912,500	\$825,000	11%	\$1,020,076,964	\$889,151,853	15%

3RD QUARTER 2024 YTD NUMBER OF SALES

DISTRICT	2024	2023	% Change
SOUTH	375	414	-9%
WEST	209	250	-16%
CENTRAL	70	65	8%
LANAI/MOLOKAI	20	27	-26%
UPCOUNTRY	5	4	25%
NORTH SHORE	1	1	0%
EAST	-	-	-
TOTAL	680	761	-11%

3RD QUARTER 2024 YTD TOTAL DOLLAR VOLUME

DISTRICT	2024	2023	% Change
SOUTH	\$698,271,576	\$551,216,604	27%
WEST	\$263,835,888	\$291,118,250	-9%
CENTRAL	\$35,111,500	\$32,798,499	7%
LANAI/MOLOKAI	\$17,041,500	\$9,625,500	77%
UPCOUNTRY	\$4,978,000	\$3,593,000	39%
NORTH SHORE	\$838,500	\$800,000	5%
EAST	-	-	-
TOTAL	\$1,020,076,964	\$889,151,853	15%

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



VACANT LAND
YEAR-OVER-YEAR

145
TOTAL NUMBER OF SALES
2024

126
TOTAL NUMBER OF SALES
2023

15%

\$902,501
MEDIAN SALES PRICE
2024

\$675,000
MEDIAN SALES PRICE
2023

34%

\$284,084,001
TOTAL DOLLAR VOLUME
2024

\$164,252,993
TOTAL DOLLAR VOLUME
2023

73%

Number of Sales

Median Sales Price

Total Dollar Volume

	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
CENTRAL									
Kahakuloa	-	1	-100%	-	\$678,000	-	-	\$678,000	-100%
Kahului	-	-	-	-	-	-	-	-	-
Wailuku	7	30	-77%	\$520,000	\$550,000	-6%	\$4,685,000	\$19,886,500	-76%
EAST									
Hana	7	9	-22%	\$750,000	\$615,000	22%	\$6,125,000	\$5,861,000	5%
Kaupo	1	1	0%	\$630,000	\$21,132,920	-97%	\$630,000	\$21,132,920	-97%
Keanae	1	1	0%	\$665,000	\$685,000	-3%	\$665,000	\$685,000	-3%
Kipahulu	1	-	-	\$249,000	-	-	\$249,000	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	19	23	-17%	\$790,000	\$871,383	-9%	\$14,645,500	\$22,705,765	-36%
Sprecks/Paia/Kuau	1	-	-	\$2,350,000	-	-	\$2,350,000	-	-
SOUTH									
Kihei	3	-	-	\$2,050,000	-	-	\$6,995,000	-	-
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	-	1	-100%	-	\$1,620,000	-	-	\$1,620,000	-100%
Wailea/Makena	37	5	640%	\$5,000,000	\$943,808	430%	\$191,325,000	\$10,852,808	1663%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	19	16	19%	\$775,000	\$1,150,000	-33%	\$16,457,000	\$26,913,000	-39%
Makawao/Olinda/Haliimaile	2	8	-75%	\$1,165,000	\$1,025,000	14%	\$2,330,000	\$22,850,000	-90%
Pukalani	4	3	33%	\$532,500	\$485,000	10%	\$2,229,000	\$1,610,000	38%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	4	7	-43%	\$907,500	\$940,000	-4%	\$3,605,000	\$16,522,500	-78%
Kapalua	3	3	0%	\$1,342,500	\$1,200,000	12%	\$4,110,000	\$3,720,000	11%
Lahaina	23	3	667%	\$825,000	\$1,300,000	-37%	\$20,401,001	\$3,825,000	433%
Napili/Kahana/Honokowai	1	-	-	\$4,200,000	-	-	\$4,200,000	-	-
Olowalu	1	3	-67%	\$976,000	\$780,000	25%	\$976,000	\$2,745,000	-64%
LANAI - MOLOKAI									
Lanai	-	1	-100%	-	\$435,000	-	-	\$435,000	-100%
Molokai	11	11	0%	\$110,000	\$225,000	-51%	\$2,106,500	\$2,210,500	-5%
MAUI SUMMARY	145	126	15%	\$902,501	\$675,000	34%	\$284,084,001	\$164,252,993	73%

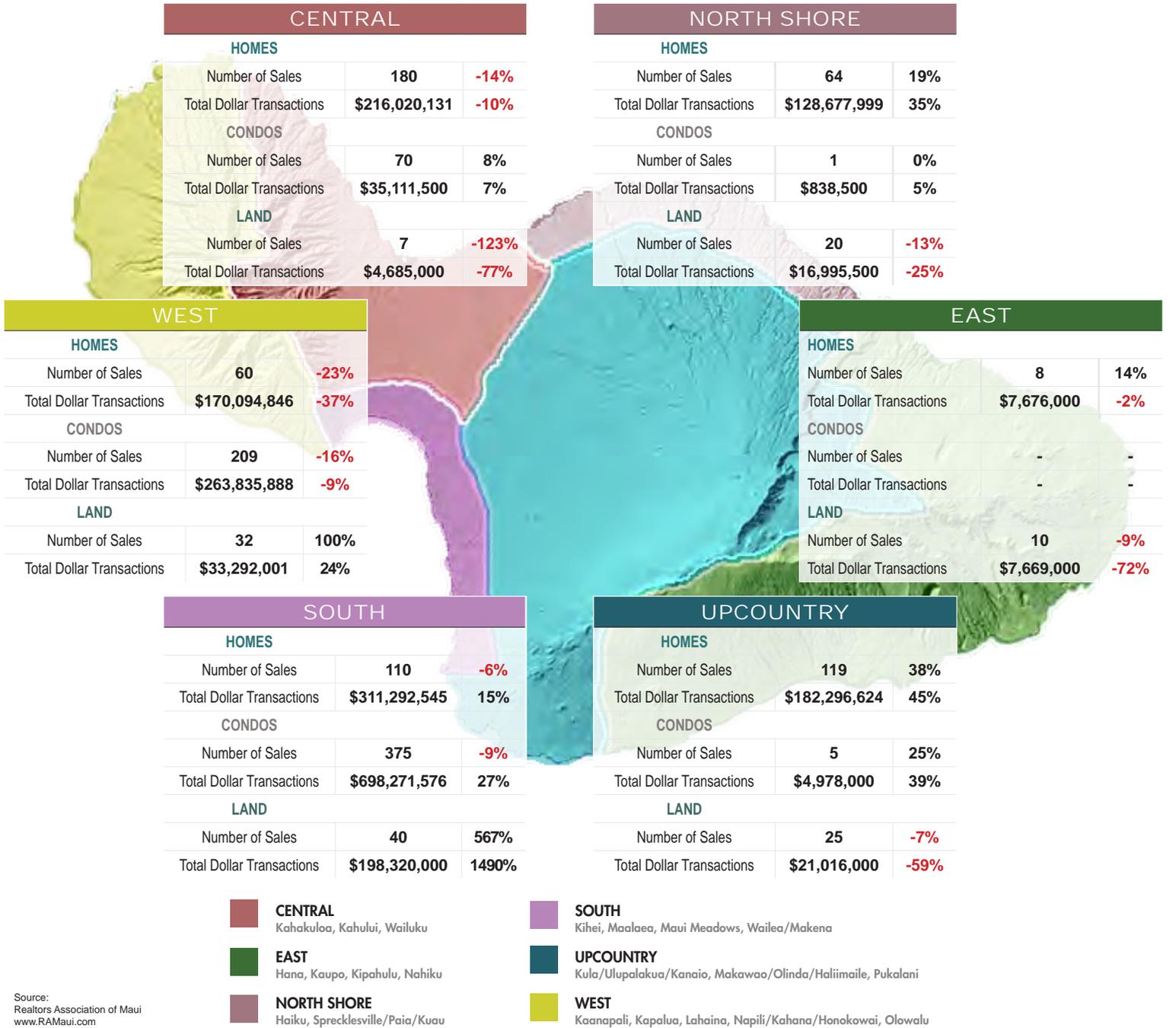
3RD QUARTER 2024 YTD NUMBER OF SALES

3RD QUARTER 2024 YTD TOTAL DOLLAR VOLUME

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

DISTRICT	2024	2023	% Change
SOUTH	40	6	567%
WEST	32	16	100%
UPCOUNTRY	25	27	-7%
NORTH SHORE	20	23	-13%
LANAI/MOLOKAI	11	12	-8%
EAST	10	11	-9%
CENTRAL	7	31	-123%
TOTAL	145	126	15%

DISTRICT	2024	2023	% Change
SOUTH	\$198,320,000	\$124,728,000	1490%
WEST	\$33,292,000	\$26,812,500	24%
UPCOUNTRY	\$21,016,000	\$51,373,000	-59%
NORTH SHORE	\$16,995,500	\$22,705,765	-25%
EAST	\$7,669,000	\$27,678,920	-72%
CENTRAL	\$4,685,000	\$20,564,500	-77%
LANAI/MOLOKAI	\$2,106,500	\$2,645,500	0%
TOTAL	\$284,084,001	\$164,252,993	73%

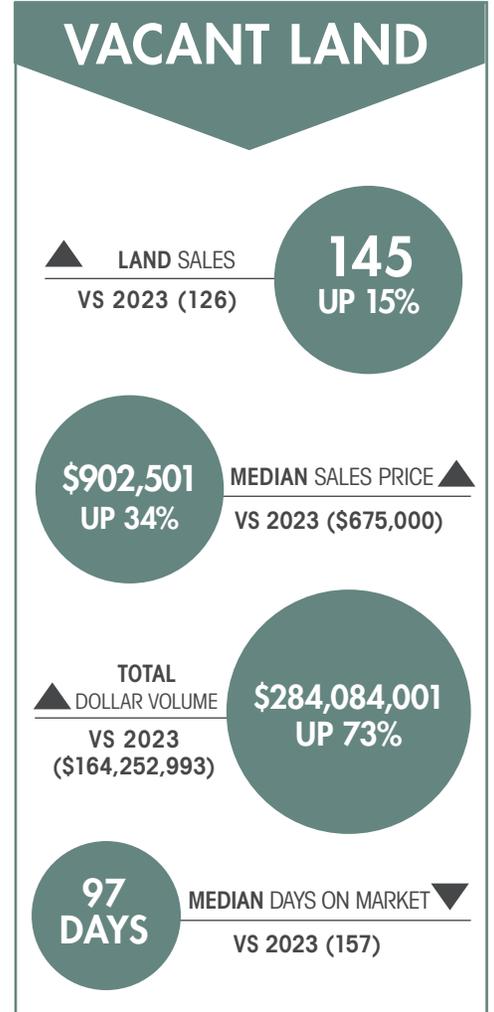
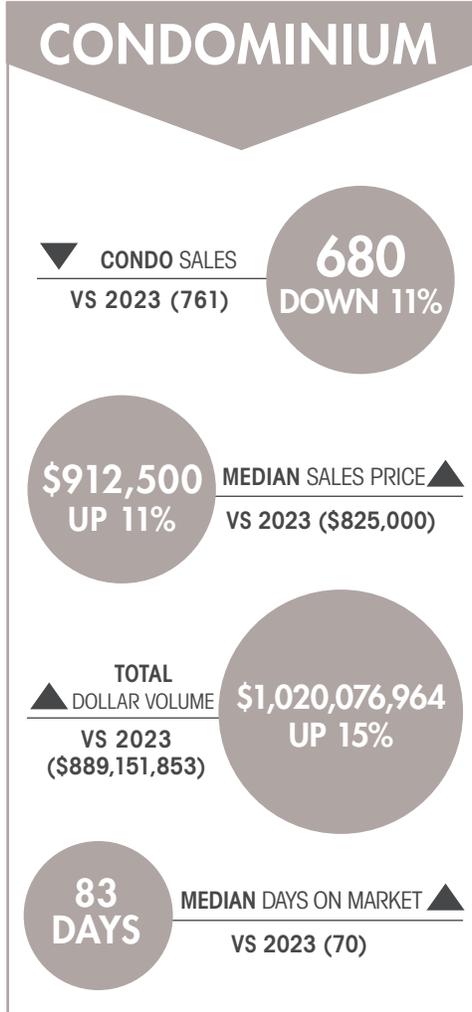
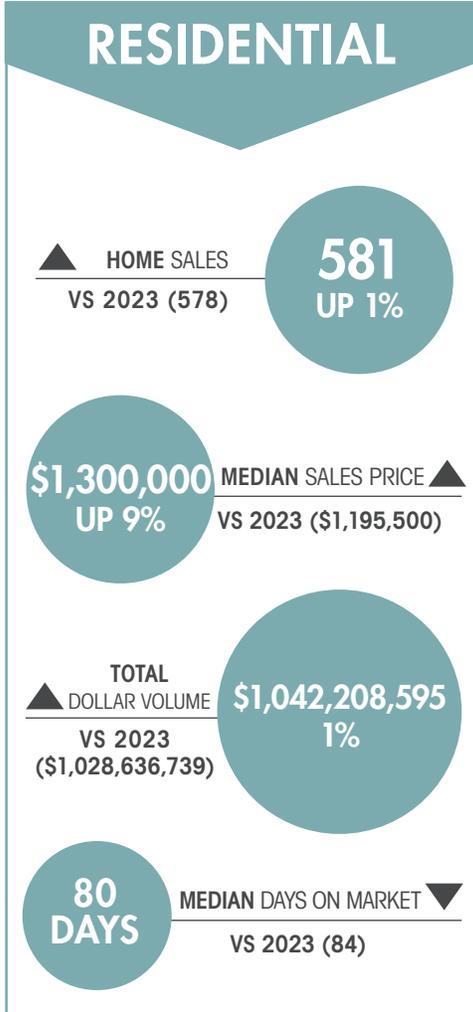


Source:
Realtors Association of Maui
www.RAMau.com

RESIDENTIAL	
TOP 10 AREAS	
Total Dollar Volume	
Wailuku	\$149,776,743
Kihei	\$128,016,758
Wailea/Makena	\$162,307,781
Lahaina	\$43,135,630
Haiku	\$93,070,999
Kaanapali	\$32,935,000
Kahului	\$64,828,388
Kula/Ulupalakua/Kanaio	\$58,727,975
Kapalua	\$53,288,000
Makawao/Olinda/Haliimaile	\$99,999,874

CONDOMINIUM	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$465,509,146
Kihei	\$220,419,430
Kaanapali	\$115,858,839
Napili/Kahana/Honokowai	\$88,485,049
Kapalua	\$59,397,000
Wailuku	\$28,403,000
Maalaea	\$12,343,000
Lanai	\$12,140,000
Kahului	\$6,708,500
Pukalani	\$4,978,000

VACANT LAND	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$191,325,000
Lahaina	\$20,401,001
Kula/Ulupalakua/Kanaio	\$16,457,000
Haiku	\$14,645,500
Kihei	\$6,995,000
Hana	\$6,125,000
Wailuku	\$4,685,000
Napili/Kahana/Honokowai	\$4,200,000
Kapalua	\$4,110,000
Kaanapali	\$3,605,000



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



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

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, 2024 1st half of fiscal year tax payment due

Sep 30, 2024 Deadline for filing exemption claims & ownership documents

Feb 20, 2025 2nd half of fiscal year tax payment due

For More Information Visit: www.realpropertyhonolulu.com

Hawai'i County

Classification	Tax Rate (Per \$1,000)	Rate
Affordable Rental Housing		\$5.75
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		\$5.75

REAL PROPERTY TAX DUE DATES:

Aug 20, 2024 1st half of fiscal year tax payment due

Dec 31, 2024 Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year

Feb 20, 2025 2nd half of fiscal year tax payment due

June 30, 2025 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



Rose Bento - Debra Cabradilla - Mary Jo Cabral - Reta Chin - Wendy Gomes - Deni Kawauchi - Tori Lapolla - Kosei Nagata - Mercy Palmer - Trisha Spencer-Kitayama

7 Experienced Officers | 1 Sales Executive | 282 Years of Combined Experience
Central 808-893-0556 | Upcountry 808-573-0110 | West Maui 808-661-4960 | South Maui 808-891-2404

FISCAL YEAR July 1, 2024 to June 30, 2025

Maui County

Classification	Tax Rate (Per \$1,000)	Rate
Owner-Occupied Tier 1: Up to \$1 Million		\$1.80
Owner-Occupied Tier 2: \$1,000,001 to \$3 Million		\$2.00
Owner-Occupied Tier 3: More Than \$3 Million		\$3.25
Non-Owner-Occupied Tier 1: Up to \$1 Million		\$5.87
Non-Owner-Occupied Tier 2: \$1,000,001 to \$3 Million		\$8.50
Non-Owner-Occupied Tier 3: More Than \$3 Million		\$14.00
Apartment		\$3.50
Hotel And Resort		\$11.75
Time Share		\$14.60
TVR-STRH Tier 1: Up to \$1,000,000		\$12.50
TVR-STRH Tier 2: \$1,000,001 to \$3,000,000		\$13.50
TVR-STRH Tier 3: More Than \$3,000,000		\$15.00
Long-Term Rental Tier 1: Up to \$1 Million		\$3.00
Long-Term Rental Tier 2: \$1,000,001 to \$3 Million		\$5.00
Long-Term Rental Tier 3: More Than \$3 Million		\$8.00
Agricultural		\$5.74
Conservation		\$6.43
Commercial		\$6.05
Industrial		\$7.05
Commercial Residential Tier 1: Up to \$1,000,000		\$4.00
Commercial Residential Tier 2: \$1,000,001 to \$3,000,000		\$5.00
Commercial Residential Tier 3: More Than \$3,000,000		\$8.00

REAL PROPERTY TAX DUE DATES:

Aug 20, 2024 1st half of fiscal year tax payment due

Dec 31, 2024 Deadline for filing exemption claims & ownership documents

Feb 20, 2025 2nd half of fiscal year tax payment due

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

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 mil		\$11.30
Vacation Rental Tier 2: \$1,000,001 to \$2.5		\$11.75
Vacation Rental Tier 3: \$ More than \$2.5 mil		\$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, 2024 1st half of fiscal year tax payment due

Sep 30, 2024 Deadline for filing exemption claims & ownership documents

Feb 20, 2025 2nd half of fiscal year tax payment due

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