

- 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	44%	281	▼ -18%	\$1,300,000	▬ 0%	98	▲ 24%	
CONDO	46%	297	▼ -32%	\$760,000	▼ -12%	108	▲ 54%	
LAND	10%	62	▼ -35%	\$875,000	▼ -14%	145	▲ 79%	

2025 VS 2024 YTD NUMBER OF UNITS			2025 VS 2024 YTD TOTAL DOLLAR VOLUME		
DISTRICT	2025	% Change	DISTRICT	2025	% Change
SOUTH	219	-36%	SOUTH	\$398,408,896	-50%
WEST	154	-22%	WEST	\$269,829,105	-2%
CENTRAL	119	-23%	CENTRAL	\$123,652,102	-19%
UPCOUNTRY	70	-20%	UPCOUNTRY	\$94,676,100	-22%
NORTH SHORE	39	-20%	NORTH SHORE	\$69,864,900	-25%
LANAI/MOLOKAI	29	-19%	EAST	\$16,210,500	55%
EAST	10	-9%	LANAI/MOLOKAI	\$11,828,975	-47%
<b>TOTAL</b>	<b>640</b>	<b>-27%</b>	<b>TOTAL</b>	<b>\$984,470,578</b>	<b>-33%</b>

% of Closed Sales by Districts through May 31, 2025

Number of Recorded transactions from January 1, 2025 – May 31, 2025

**RESIDENTIAL**  
YEAR-OVER-YEAR

281  
TOTAL NUMBER OF SALES  
2025

**342** **-18%**  
TOTAL NUMBER OF SALES  
2024

\$1,300,000  
MEDIAN SALES PRICE  
2025

**\$1,300,000** **0%**  
MEDIAN SALES PRICE  
2024

\$513,574,818  
TOTAL DOLLAR VOLUME  
2025

**\$623,809,181** **-18%**  
TOTAL DOLLAR VOLUME  
2024

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
<b>CENTRAL</b>									
Kahakuloa	1	1	0%	\$1,100,000	\$1,415,000	-22%	\$1,100,000	\$1,415,000	-22%
Kahului	34	33	3%	\$1,099,000	\$1,195,600	-8%	\$36,921,000	\$39,802,620	-7%
Wailuku	52	73	-29%	\$1,294,000	\$1,260,000	3%	\$64,559,342	\$87,539,264	-26%
<b>EAST</b>									
Hana	8	5	60%	\$1,248,750	\$1,125,000	11%	\$12,535,500	\$5,288,000	137%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	27	28	-4%	\$1,600,000	\$1,462,500	9%	\$42,295,900	\$50,543,000	-16%
Sprecks/Paia/Kuau	5	10	-50%	\$1,410,000	\$2,487,500	-43%	\$17,435,000	\$33,507,000	-48%
<b>SOUTH</b>									
Kihei	38	46	-17%	\$1,394,000	\$1,300,000	7%	\$74,933,480	\$68,946,000	9%
Maalaea	-	1	-100%	-	\$2,933,006	-	-	\$2,933,006	-100%
Maui Meadows	11	6	83%	\$2,175,000	\$2,480,000	-12%	\$22,969,996	\$14,505,000	58%
Wailea/Makena	6	16	-63%	\$5,795,000	\$4,850,000	20%	\$47,760,000	\$127,282,950	-63%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	16	17	-6%	\$1,570,000	\$1,565,000	0%	\$27,616,000	\$28,930,775	-5%
Makawao/Olinda/Haliimaile	31	42	-26%	\$1,295,000	\$1,150,000	13%	\$44,311,600	\$62,319,875	-29%
Pukalani	11	7	57%	\$1,075,000	\$1,100,000	-2%	\$11,815,000	\$10,792,775	10%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	9	7	29%	\$4,500,000	\$2,700,000	67%	\$39,995,000	\$20,210,000	98%
Kapalua	5	1	400%	\$6,205,000	\$3,150,000	97%	\$31,780,000	\$3,150,000	909%
Lahaina	5	12	-58%	\$3,250,000	\$2,497,500	30%	\$16,498,000	\$32,000,250	-48%
Napili/Kahana/Honokowai	9	14	-36%	\$1,500,000	\$1,596,500	-6%	\$14,115,000	\$20,747,216	-32%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	3	5	-40%	\$525,000	\$745,000	-30%	\$1,705,000	\$3,660,000	-53%
Molokai	10	18	-44%	\$525,000	\$458,000	15%	\$5,229,000	\$10,236,450	-49%
<b>MAUI SUMMARY</b>	<b>281</b>	<b>342</b>	<b>-18%</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>	<b>0%</b>	<b>\$513,574,818</b>	<b>\$623,809,181</b>	<b>-18%</b>

MAY 2025 YTD NUMBER OF SALES				MAY 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change	DISTRICT	2025	2024	% Change
CENTRAL	87	107	-19%	SOUTH	\$213,666,956	-32%	-18%
UPCOUNTRY	58	66	-12%	CENTRAL	\$128,756,884	-20%	50%
SOUTH	55	69	-20%	WEST	\$761,074,666	35%	-24%
NORTH SHORE	32	38	-16%	UPCOUNTRY	\$102,043,425	-18%	-2%
WEST	28	34	-18%	NORTH SHORE	\$84,050,000	-29%	-28%
LANAI/MOLOKAI	13	23	-43%	EAST	\$5,288,000	137%	137%
EAST	8	5	60%	LANAI/MOLOKAI	\$13,896,450	-50%	-57%
<b>TOTAL</b>	<b>281</b>	<b>342</b>	<b>-18%</b>	<b>TOTAL</b>	<b>\$623,809,181</b>	<b>-18%</b>	<b>-10%</b>

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

**CONDOMINIUM**  
YEAR-OVER-YEAR

297  
TOTAL NUMBER OF SALES  
2025  
**437** **-32%**  
TOTAL NUMBER OF SALES  
2024

\$760,000  
MEDIAN SALES PRICE  
2025  
**\$865,000** **-12%**  
MEDIAN SALES PRICE  
2024

\$369,456,010  
TOTAL DOLLAR VOLUME  
2025  
**\$634,535,932** **-42%**  
TOTAL DOLLAR VOLUME  
2024

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	2	16	-88%	\$229,500	\$250,500	-8%	\$459,000	\$4,303,500	-89%
Wailuku	24	27	-11%	\$605,000	\$605,000	0%	\$16,959,760	\$16,339,000	4%
<b>EAST</b>									
Hana	1	-	-	\$1,875,000	-	-	\$1,875,000	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	1	0%	\$675,000	\$838,500	-20%	\$675,000	\$838,500	-20%
<b>SOUTH</b>									
Kihei	106	156	-32%	\$683,750	\$800,000	-15%	\$87,930,170	\$149,029,733	-41%
Maalaea	9	12	-25%	\$650,000	\$935,000	-31%	\$5,866,000	\$10,697,000	-45%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	38	71	-47%	\$2,687,500	\$2,800,000	-4%	\$116,833,500	\$265,831,449	-56%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	1	5	-80%	\$782,000	\$1,009,000	-23%	\$782,000	\$4,978,000	-84%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	34	44	-23%	\$1,212,500	\$1,542,500	-21%	\$58,419,500	\$73,566,500	-21%
Kapalua	14	11	27%	\$1,635,000	\$2,795,000	-42%	\$38,049,205	\$39,972,000	-5%
Lahaina	10	1	900%	\$575,000	\$95,000	505%	\$6,850,000	\$95,000	7111%
Napili/Kahana/Honokowai	47	84	-44%	\$630,000	\$677,500	-7%	\$32,365,900	\$61,350,750	-47%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	1	2	-50%	\$188,000	\$2,727,500	-93%	\$188,000	\$5,455,000	-97%
Molokai	9	7	29%	\$219,975	\$275,000	-20%	\$2,202,975	\$2,079,500	6%
<b>MAUI SUMMARY</b>	<b>297</b>	<b>437</b>	<b>-32%</b>	<b>\$760,000</b>	<b>\$865,000</b>	<b>-12%</b>	<b>\$369,456,010</b>	<b>\$634,535,932</b>	<b>-42%</b>

MAY 2025 YTD NUMBER OF SALES				MAY 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change	DISTRICT	2025	2024	% Change
SOUTH	153	239	-36%	SOUTH	\$210,629,670	\$425,558,182	-51%
WEST	105	140	-25%	WEST	\$135,684,605	\$174,984,250	-22%
CENTRAL	26	43	-40%	CENTRAL	\$17,418,760	\$20,642,500	-16%
LANAI/MOLOKAI	10	9	11%	LANAI/MOLOKAI	\$2,390,975	\$7,534,500	-68%
EAST	1	-	-	EAST	\$1,875,000	-	-
NORTH SHORE	1	1	0%	UPCOUNTRY	\$782,000	\$4,978,000	-84%
UPCOUNTRY	1	5	-80%	NORTH SHORE	\$675,000	\$838,500	-19%
<b>TOTAL</b>	<b>297</b>	<b>437</b>	<b>-32%</b>	<b>TOTAL</b>	<b>\$369,456,010</b>	<b>\$634,535,932</b>	<b>-42%</b>

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

**VACANT LAND**  
YEAR-OVER-YEAR

62  
TOTAL NUMBER OF SALES  
2025  
**95**  
TOTAL NUMBER OF SALES  
2024  
**-35%**

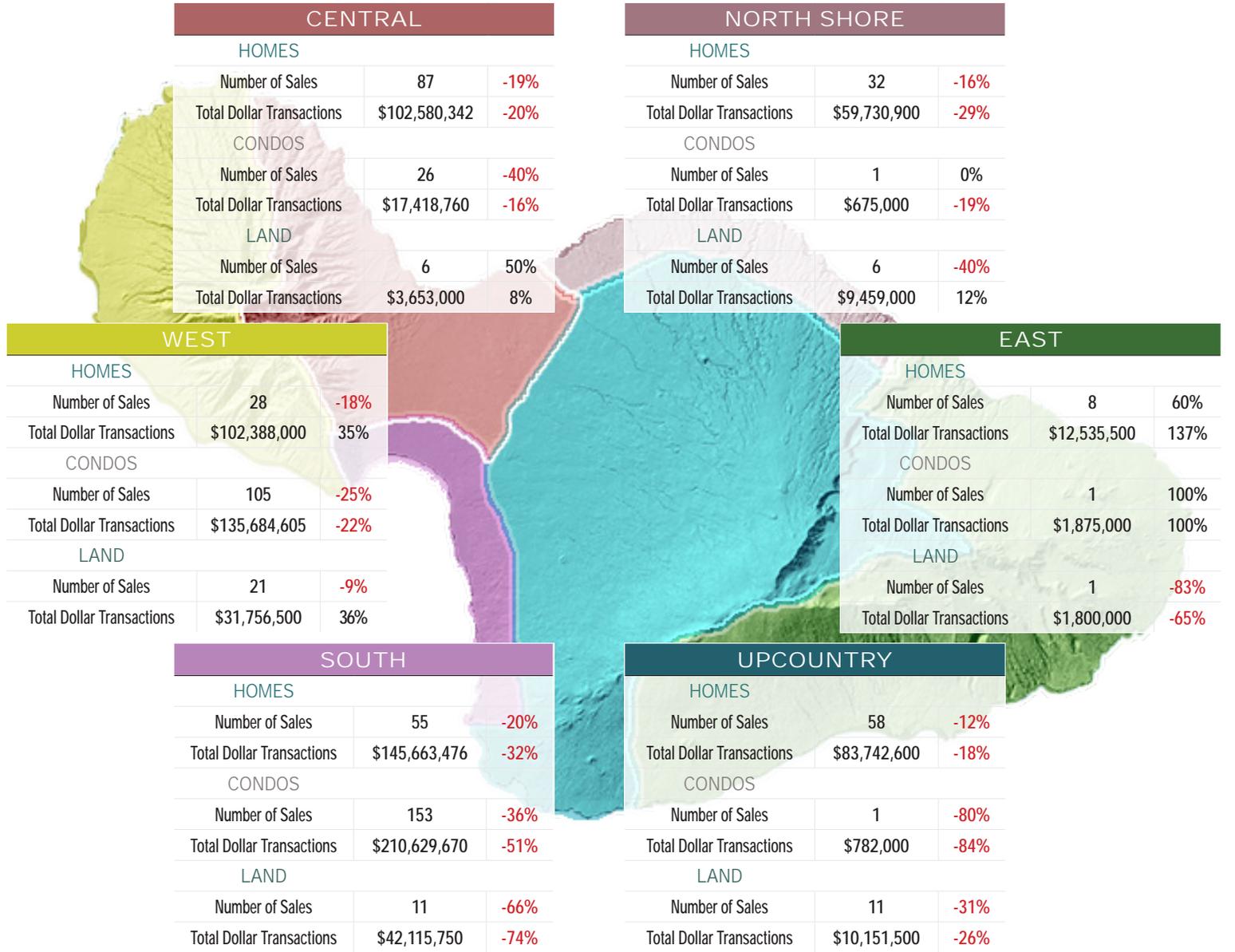
\$875,000  
MEDIAN SALES PRICE  
2025  
**\$1,012,500**  
MEDIAN SALES PRICE  
2024  
**-14%**

\$101,439,750  
TOTAL DOLLAR VOLUME  
2025  
**\$214,717,501**  
TOTAL DOLLAR VOLUME  
2024  
**-53%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	-	-	-	-	-	-	-	-	-
Wailuku	6	4	50%	\$609,000	\$612,000	-1%	\$3,653,000	\$3,381,000	8%
<b>EAST</b>									
Hana	1	4	-75%	\$1,800,000	\$705,000	155%	\$1,800,000	\$3,875,000	-54%
Kaupo	-	1	-100%	-	\$630,000	-	-	\$630,000	-100%
Keanae	-	1	-100%	-	\$665,000	-	-	\$665,000	-100%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	6	9	-33%	\$2,200,000	\$555,000	296%	\$9,459,000	\$6,070,500	56%
Sprecks/Paia/Kuau	-	1	-100%	-	\$2,350,000	-	-	\$2,350,000	-100%
<b>SOUTH</b>									
Kihei	1	1	0%	\$860,000	\$865,000	-1%	\$860,000	\$865,000	-1%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	1	-	-	\$1,050,000	-	-	\$1,050,000	-	-
Wailea/Makena	9	31	-71%	\$4,250,000	\$5,000,000	-15%	\$40,205,750	\$158,850,000	-75%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	5	12	-58%	\$600,000	\$762,500	-21%	\$3,085,000	\$10,652,000	-71%
Makawao/Olinda/Haliimaile	4	1	300%	\$1,612,500	\$1,550,000	4%	\$6,125,000	\$1,550,000	295%
Pukalani	2	3	-33%	\$470,750	\$495,000	-5%	\$941,500	\$1,554,000	-39%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	4	4	0%	\$1,400,000	\$907,500	54%	\$14,825,000	\$3,605,000	311%
Kapalua	3	3	0%	\$1,375,000	\$1,342,500	2%	\$4,187,500	\$4,110,000	2%
Lahaina	12	15	-20%	\$774,500	\$825,000	-6%	\$12,259,000	\$11,451,001	7%
Napili/Kahana/Honokowai	1	1	0%	\$20,000	\$4,200,000	-100%	\$20,000	\$4,200,000	-100%
Olowalu	1	-	-	\$465,000	-	-	\$465,000	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	6	4	50%	\$214,500	\$178,250	20%	\$2,504,000	\$909,000	176%
<b>MAUI SUMMARY</b>	<b>62</b>	<b>95</b>	<b>-35%</b>	<b>\$875,000</b>	<b>\$1,012,500</b>	<b>-14%</b>	<b>\$101,439,750</b>	<b>\$214,717,501</b>	<b>-53%</b>

MAY 2025 YTD NUMBER OF SALES				MAY 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change	DISTRICT	2025	2024	% Change
WEST	21	23	-9%	SOUTH	\$42,115,750	\$159,715,000	-74%
SOUTH	11	32	-66%	WEST	\$31,756,500	\$23,366,001	36%
UPCOUNTRY	11	16	-31%	UPCOUNTRY	\$10,151,500	\$13,756,000	-26%
CENTRAL	6	4	50%	NORTH SHORE	\$9,459,000	\$8,420,500	12%
NORTH SHORE	6	10	-40%	CENTRAL	\$3,653,000	\$3,381,000	8%
LANAI/MOLOKAI	6	4	50%	LANAI/MOLOKAI	\$2,504,000	\$909,000	175%
EAST	1	6	-83%	EAST	\$1,800,000	\$5,170,000	-65%
<b>TOTAL</b>	<b>62</b>	<b>95</b>	<b>-35%</b>	<b>TOTAL</b>	<b>\$101,439,750</b>	<b>\$214,717,501</b>	<b>-53%</b>

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



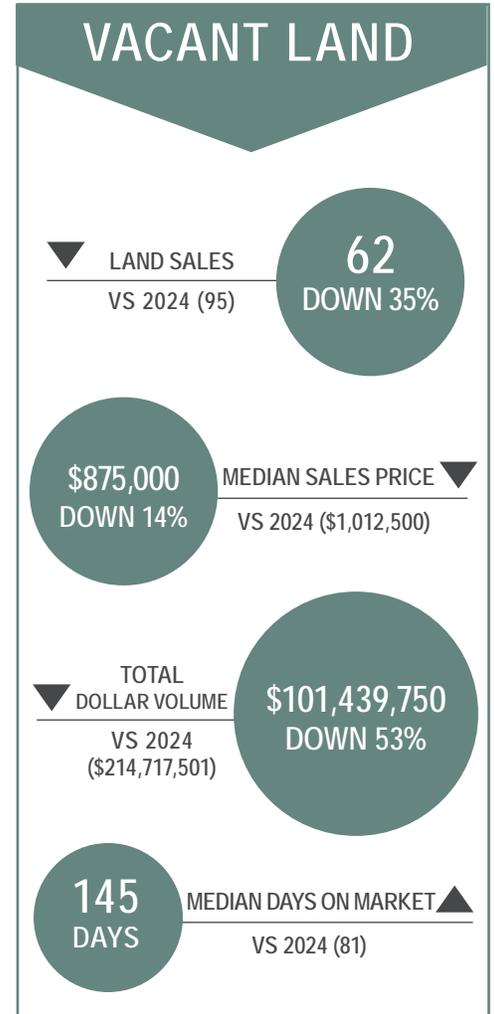
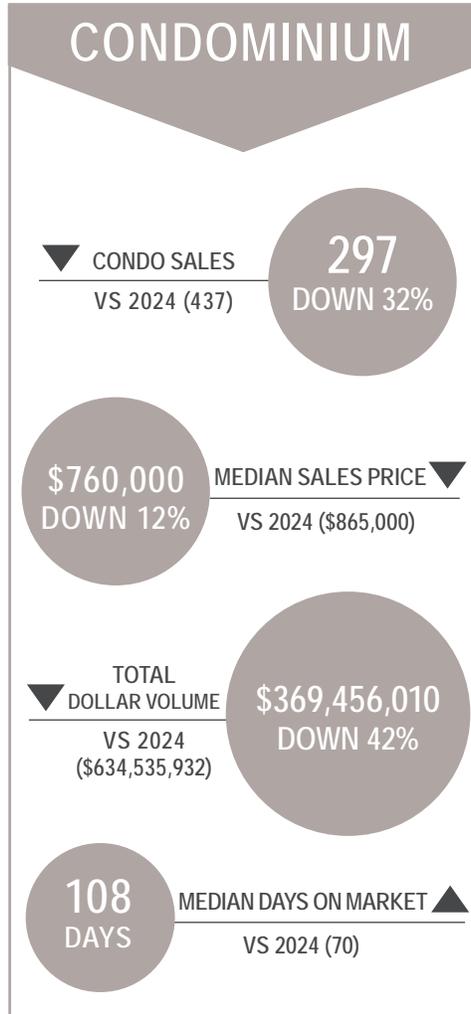
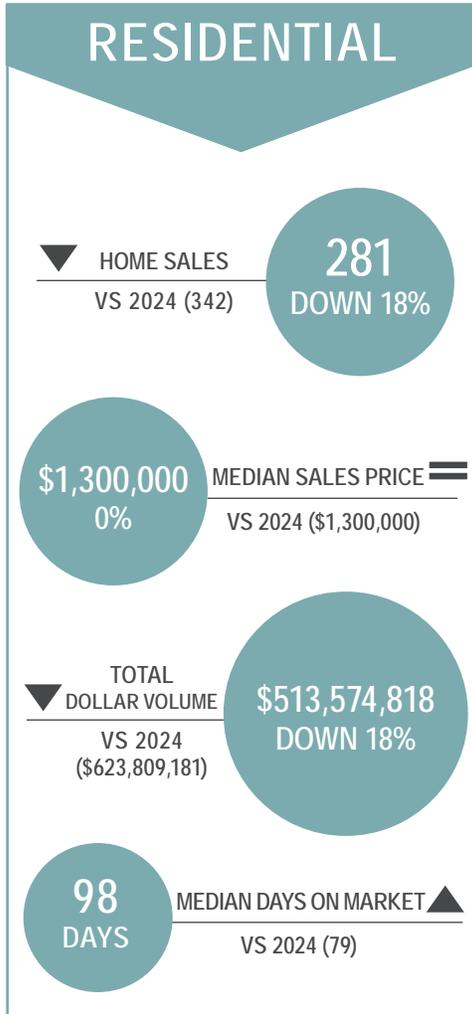
- **CENTRAL**  
Kahakuloa, Kahului, Wailuku
- **SOUTH**  
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- **EAST**  
Hana, Kaupo, Kipahulu, Nahiku
- **UPCOUNTRY**  
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- **NORTH SHORE**  
Haiku, Sprecklesville/Paia/Kuau
- **WEST**  
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai, Olowalu

Source:  
Realtors Association of Maui  
www.RAMaui.com

RESIDENTIAL	
TOP 10 AREAS	
Total Dollar Volume	
Kihei	\$74,933,480
Wailuku	\$64,559,342
Wailea/Makena	\$47,760,000
Makawao/Olinda/Haliimaile	\$44,311,600
Haiku	\$42,295,900
Kaanapali	\$39,995,000
Kahului	\$36,921,000
Kapalua	\$31,780,000
Kula/Ulupalakua/Kanaio	\$27,616,000
Maui Meadows	\$22,969,996

CONDOMINIUM	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$116,833,500
Kihei	\$87,930,170
Kaanapali	\$58,419,500
Kapalua	\$38,049,205
Napili/Kahana/Honokowai	\$32,365,900
Wailuku	\$16,959,760
Lahaina	\$6,850,000
Maalaea	\$5,866,000
Molokai	\$2,202,975
Hana	\$1,875,000

VACANT LAND	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$40,205,750
Kaanapali	\$14,825,000
Lahaina	\$12,259,000
Haiku	\$9,459,000
Makawao/Olinda/Haliimaile	\$6,125,000
Kapalua	\$4,187,500
Wailuku	\$3,653,000
Kula/Ulupalakua/Kanaio	\$3,085,000
Molokai	\$2,504,000
Hana	\$1,800,000



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** 1<sup>st</sup> half of fiscal year tax payment due  
**Sep 30, 2024** Deadline for filing exemption claims & ownership documents  
**Feb 20, 2025** 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

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, 2024** 1<sup>st</sup> 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** 2<sup>nd</sup> 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](https://hawaiipropertytax.com/tax_rates.html)



Rosie Bento - Quinn Brown - Debra Cabradilla - Mary Jo Cabral - Reta Chin - Wendy Gomes - Denni Kawauchi - Tori Lapolla - Kosei Nagata - Mercy Palmer - Trisha Spencer-Kitayama - Pam Teal  
 10 Experienced Officers | 1 Sales Executive | 343 Years of Combined Experience  
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# 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** 1<sup>st</sup> half of fiscal year tax payment due  
**Dec 31, 2024** Deadline for filing exemption claims & ownership documents  
**Feb 20, 2025** 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

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** 1<sup>st</sup> half of fiscal year tax payment due  
**Sep 30, 2024** Deadline for filing exemption claims & ownership documents  
**Feb 20, 2025** 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)