

- 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	42%	698	▲ 4%	\$1,300,000	▲ 8%	85	▲ 1%	
CONDO	48%	795	▼ -9%	\$900,000	▲ 8%	85	▲ 21%	
LAND	10%	171	▲ 19%	\$900,000	▲ 31%	101	▼ -40%	

DISTRICT	2024 VS 2023 YTD NUMBER OF UNITS		2024 VS 2023 YTD TOTAL DOLLAR VOLUME		
	2024	% Change	DISTRICT	2024	% Change
SOUTH	613	-1%	SOUTH	\$1,335,742,803	34%
WEST	346	-10%	WEST	\$558914235	-14%
CENTRAL	314	-12%	CENTRAL	\$314343456	-7%
UPCOUNTRY	190	41%	UPCOUNTRY	\$267,962,642	23%
NORTH SHORE	96	1%	NORTH SHORE	\$169,231,999	16%
LANAI/MOLOKAI	85	5%	LANAI/MOLOKAI	\$49,831,250	39%
EAST	11	-8%	EAST	\$7,991,500	-72%
<b>TOTAL</b>	<b>1,664</b>	<b>-2%</b>	<b>TOTAL</b>	<b>\$2,712,873,885</b>	<b>12%</b>

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

 <p><b>RESIDENTIAL</b> YEAR-OVER-YEAR</p>	698	\$1,300,000	\$1,251,405,338
	TOTAL NUMBER OF SALES 2024	MEDIAN SALES PRICE 2024	TOTAL DOLLAR VOLUME 2024
	▲ 4%	▲ 8%	▲ 5%
	674	\$1,200,000	\$1,187,235,523
	TOTAL NUMBER OF SALES 2023	MEDIAN SALES PRICE 2023	TOTAL DOLLAR VOLUME 2023

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
<b>CENTRAL</b>									
Kahakuloa	1	2	-50%	\$1,415,000	\$1,109,000	28%	\$1,415,000	\$2,218,000	-36%
Kahului	71	88	-19%	\$1,170,000	\$987,000	19%	\$82,896,388	\$91,489,421	-9%
Wailuku	153	151	1%	\$1,250,000	\$1,125,000	11%	\$183,897,568	\$182,276,452	1%
<b>EAST</b>									
Hana	7	6	17%	\$1,140,000	\$1,187,500	-4%	\$7,608,000	\$9,612,500	-21%
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%
<b>NORTH SHORE</b>									
Haiku	61	54	13%	\$1,500,000	\$1,497,500	0%	\$107,740,999	\$100,311,196	7%
Sprecks/Paia/Kuau	12	12	0%	\$2,600,000	\$1,287,500	102%	\$42,162,000	\$16,902,103	149%
<b>SOUTH</b>									
Kihei	94	104	-10%	\$1,369,500	\$1,178,500	16%	\$149,641,758	\$145,479,950	3%
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	24	17	41%	\$4,850,000	\$5,300,000	-9%	\$176,252,781	\$119,281,481	48%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	45	41	10%	\$1,575,000	\$1,450,000	9%	\$79,622,974	\$76,445,966	4%
Makawao/Olinda/Haliimaile	81	36	125%	\$1,260,000	\$1,113,750	13%	\$117,549,893	\$53,614,891	119%
Pukalani	24	24	0%	\$1,300,000	\$1,025,000	27%	\$32,001,775	\$30,069,400	6%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	15	17	-12%	\$2,800,000	\$3,900,000	-28%	\$47,820,000	\$84,689,136	-44%
Kapalua	7	11	-36%	\$6,875,000	\$4,400,000	56%	\$79,738,000	\$55,430,000	44%
Lahaina	16	31	-48%	\$2,833,750	\$2,200,000	29%	\$43,135,630	\$110,823,758	-61%
Napili/Kahana/Honokowai	31	26	19%	\$1,625,000	\$1,518,750	7%	\$48,496,216	\$38,525,499	26%
Olowalu	-	2	-100%	-	\$4,800,000	-	-	\$9,600,000	-100%
<b>LANAI - MOLOKAI</b>									
Lanai	11	9	22%	\$745,000	\$695,000	7%	\$7,965,000	\$6,158,000	29%
Molokai	35	27	30%	\$480,000	\$400,000	20%	\$21,245,350	\$15,749,770	35%
<b>MAUI SUMMARY</b>	<b>698</b>	<b>674</b>	<b>4%</b>	<b>\$1,300,000</b>	<b>\$1,200,000</b>	<b>8%</b>	<b>\$1,251,405,338</b>	<b>\$1,187,235,523</b>	<b>5%</b>

NOVEMBER 2024 YTD NUMBER OF SALES

DISTRICT	2024	2023	% Change
CENTRAL	225	241	-7%
UPCOUNTRY	150	101	49%
SOUTH	126	135	-7%
NORTH SHORE	73	66	11%
WEST	69	87	-21%
LANAI/MOLOKAI	46	36	28%
EAST	9	8	13%
<b>TOTAL</b>	<b>698</b>	<b>674</b>	<b>4%</b>

NOVEMBER 2024 YTD TOTAL DOLLAR VOLUME

DISTRICT	2024	2023	% Change
SOUTH	\$346,862,545	\$301,795,431	15%
WEST	\$219,189,846	\$299,068,393	-27%
CENTRAL	\$268,208,956	\$275,983,873	-3%
UPCOUNTRY	\$229,174,642	\$160,130,257	43%
NORTH SHORE	\$149,902,999	\$117,213,299	28%
LANAI/MOLOKAI	\$29,210,350	\$21,907,770	33%
EAST	\$8,856,000	\$11,136,500	-20%
<b>TOTAL</b>	<b>\$1,251,405,338</b>	<b>\$1,187,235,523</b>	<b>5%</b>

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

**CONDOMINIUM**  
YEAR-OVER-YEAR

795  
TOTAL NUMBER OF SALES  
2024

876  
TOTAL NUMBER OF SALES  
2023

-9%

\$900,000  
MEDIAN SALES PRICE  
2024

\$830,000  
MEDIAN SALES PRICE  
2023

8%

\$1,143,882,046  
TOTAL DOLLAR VOLUME  
2024

\$1,058,507,020  
TOTAL DOLLAR VOLUME  
2023

8%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	27	23	17%	\$250,000	\$278,000	-10%	\$7,328,500	\$6,617,499	11%
Wailuku	54	60	-10%	\$620,000	\$547,750	13%	\$33,836,000	\$34,744,800	-3%
<b>EAST</b>									
Hana	-	-	-	-	-	-	-	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	1	0%	\$838,500	\$800,000	5%	\$838,500	\$800,000	5%
<b>SOUTH</b>									
Kihei	281	345	-19%	\$770,000	\$800,000	-4%	\$260,035,998	\$307,760,463	-16%
Maalaea	18	40	-55%	\$764,500	\$696,000	10%	\$14,523,000	\$27,679,580	-48%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	145	93	56%	\$2,500,000	\$2,362,500	6%	\$507,188,260	\$343,510,928	48%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	6	4	50%	\$989,000	\$899,000	10%	\$5,943,000	\$3,593,000	65%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	82	67	22%	\$1,300,000	\$1,500,000	-13%	\$132,218,339	\$119,179,600	11%
Kapalua	24	23	4%	\$1,420,000	\$1,695,000	-16%	\$63,008,000	\$52,344,000	20%
Lahaina	2	44	-96%	\$647,500	\$852,500	-24%	\$1,295,000	\$40,948,950	-97%
Napili/Kahana/Honokowai	128	145	-12%	\$695,000	\$750,000	-7%	\$98,421,049	\$110,172,700	-11%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	5	3	67%	\$2,400,000	\$355,000	576%	\$12,140,000	\$2,295,000	429%
Molokai	21	28	-25%	\$275,000	\$323,500	-15%	\$6,117,400	\$8,860,500	-31%
<b>MAUI SUMMARY</b>	<b>795</b>	<b>876</b>	<b>-9%</b>	<b>\$900,000</b>	<b>\$830,000</b>	<b>8%</b>	<b>\$1,143,882,046</b>	<b>\$1,058,507,020</b>	<b>8%</b>

NOVEMBER 2024 YTD NUMBER OF SALES

DISTRICT	2024	2023	% Change
SOUTH	444	478	-7%
WEST	236	279	-15%
CENTRAL	81	83	-2%
LANAI/MOLOKAI	26	31	-16%
UPCOUNTRY	7	4	75%
NORTH SHORE	1	1	0%
EAST	-	-	-
<b>TOTAL</b>	<b>795</b>	<b>876</b>	<b>-9%</b>

NOVEMBER 2024 YTD TOTAL DOLLAR VOLUME

DISTRICT	2024	2023	% Change
SOUTH	\$781,747,258	\$678,950,971	15%
WEST	\$294,942,388	\$322,645,250	-9%
CENTRAL	\$41,164,500	\$41,362,299	0%
LANAI/MOLOKAI	\$18,257,400	\$11,155,500	64%
UPCOUNTRY	\$6,932,000	\$3,593,000	93%
NORTH SHORE	\$838,500	\$800,000	5%
EAST	-	-	-
<b>TOTAL</b>	<b>\$1,143,882,046</b>	<b>\$1,058,507,020</b>	<b>8%</b>

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



**VACANT LAND**  
YEAR-OVER-YEAR

171  
TOTAL NUMBER OF SALES  
2024

144  
TOTAL NUMBER OF SALES  
2023

19%

\$900,000  
MEDIAN SALES PRICE  
2024

\$685,000  
MEDIAN SALES PRICE  
2023

31%

\$317,586,501  
TOTAL DOLLAR VOLUME  
2024

\$181,149,993  
TOTAL DOLLAR VOLUME  
2023

75%

Number of Sales

Median Sales Price

Total Dollar Volume

	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
<b>CENTRAL</b>									
Kahakuloa	-	1	-100%	-	\$678,000	-	-	\$678,000	-100%
Kahului	-	-	-	-	-	-	-	-	-
Wailuku	8	32	-75%	\$509,500	\$557,500	-9%	\$4,970,000	\$21,521,500	-77%
<b>EAST</b>									
Hana	8	10	-20%	\$725,000	\$627,500	16%	\$6,447,500	\$6,836,000	-6%
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	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	21	28	-25%	\$790,000	\$867,765	-9%	\$16,140,500	\$28,404,765	-43%
Sprecks/Paia/Kuau	1	-	-	\$2,350,000	-	-	\$2,350,000	-	-
<b>SOUTH</b>									
Kihei	3	-	-	\$2,050,000	-	-	\$6,995,000	-	-
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	-	1	-100%	-	\$1,620,000	-	-	\$1,620,000	-100%
Wailea/Makena	40	6	567%	\$5,000,000	\$1,536,904	225%	\$200,138,000	\$12,982,808	1442%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	24	17	41%	\$762,500	\$1,100,000	-31%	\$24,472,000	\$27,673,000	-12%
Makawao/Olinda/Haliimaile	4	10	-60%	\$1,070,000	\$775,000	38%	\$4,470,000	\$24,335,000	-82%
Pukalani	5	3	67%	\$570,000	\$485,000	18%	\$2,914,000	\$1,610,000	81%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	5	7	-29%	\$1,075,000	\$940,000	14%	\$4,705,000	\$16,522,500	-72%
Kapalua	4	4	0%	\$1,700,000	\$1,225,000	39%	\$5,850,000	\$4,970,000	18%
Lahaina	30	6	400%	\$812,500	\$1,020,000	-20%	\$29,051,001	\$6,665,000	336%
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%
<b>LANAI - MOLOKAI</b>									
Lanai	-	1	-100%	-	\$435,000	-	-	\$435,000	-100%
Molokai	13	13	0%	\$110,000	\$217,500	-49%	\$2,363,500	\$2,333,500	1%
<b>MAUI SUMMARY</b>	<b>171</b>	<b>144</b>	<b>19%</b>	<b>\$900,000</b>	<b>\$685,000</b>	<b>31%</b>	<b>\$317,586,501</b>	<b>\$181,149,993</b>	<b>75%</b>

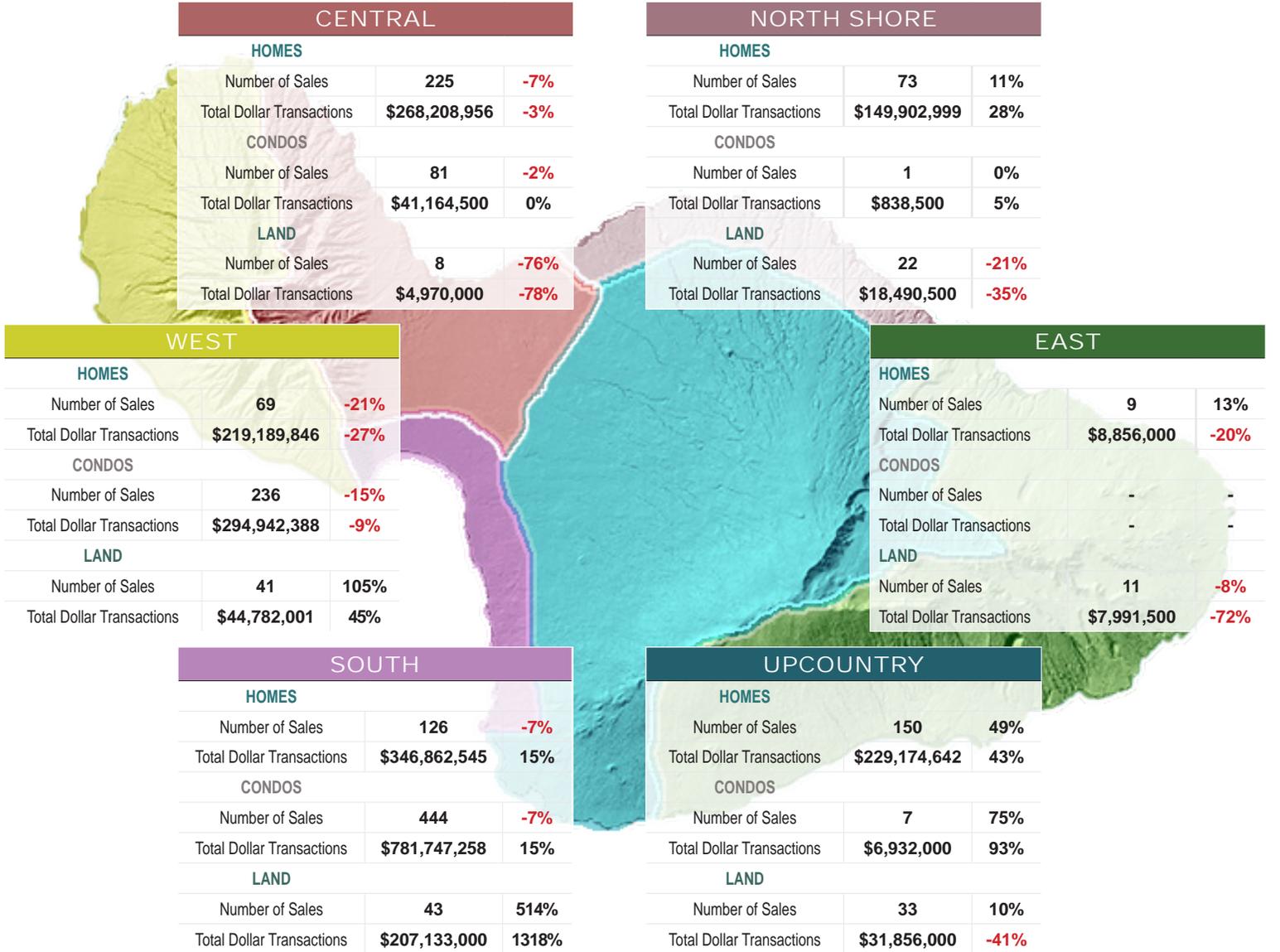
NOVEMBER 2024 YTD NUMBER OF SALES

NOVEMBER 2024 YTD TOTAL DOLLAR VOLUME

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

DISTRICT	2024	2023	% Change
SOUTH	43	7	514%
WEST	41	20	105%
UPCOUNTRY	33	30	10%
NORTH SHORE	22	28	-21%
LANAI/MOLOKAI	13	14	-7%
EAST	11	12	-8%
CENTRAL	8	33	-76%
<b>TOTAL</b>	<b>171</b>	<b>144</b>	<b>19%</b>

DISTRICT	2024	2023	% Change
SOUTH	\$207,133,000	\$14,602,808	1318%
WEST	\$44,782,001	\$30,902,500	45%
UPCOUNTRY	\$31,856,000	\$53,618,000	-41%
NORTH SHORE	\$18,490,500	\$28,404,765	-35%
EAST	\$7,991,500	\$28,653,920	-72%
CENTRAL	\$4,970,000	\$22,199,500	-78%
LANAI/MOLOKAI	\$2,363,500	\$2,768,500	-15%
<b>TOTAL</b>	<b>\$317,586,501</b>	<b>\$181,149,993</b>	<b>75%</b>



- CENTRAL**  
Kahakuloa, Kahului, Wailuku
- EAST**  
Hana, Kaupo, Kipahulu, Nahiku
- NORTH SHORE**  
Haiku, Sprecklesville/Paia/Kuau

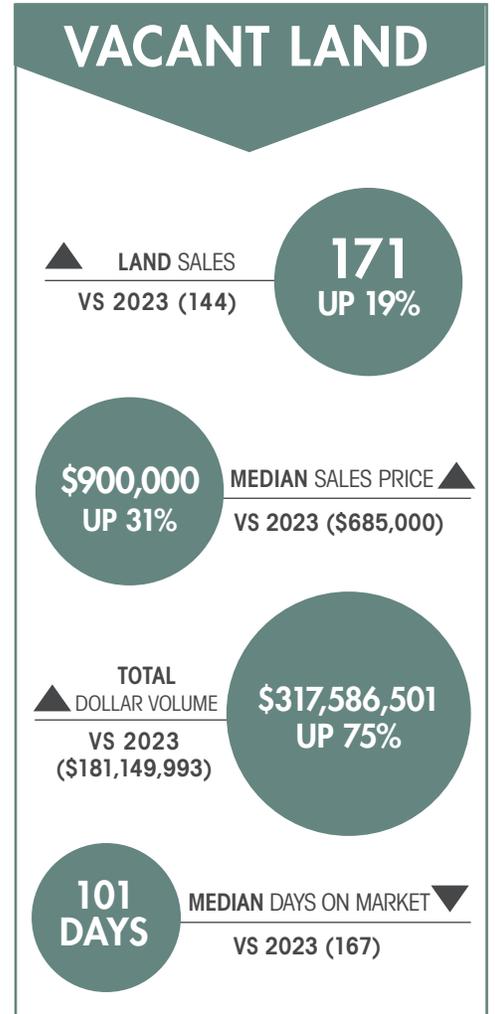
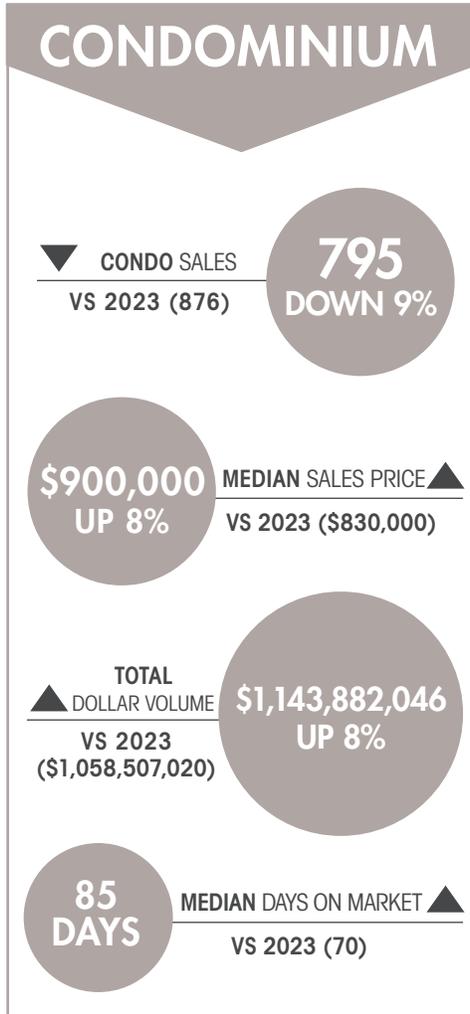
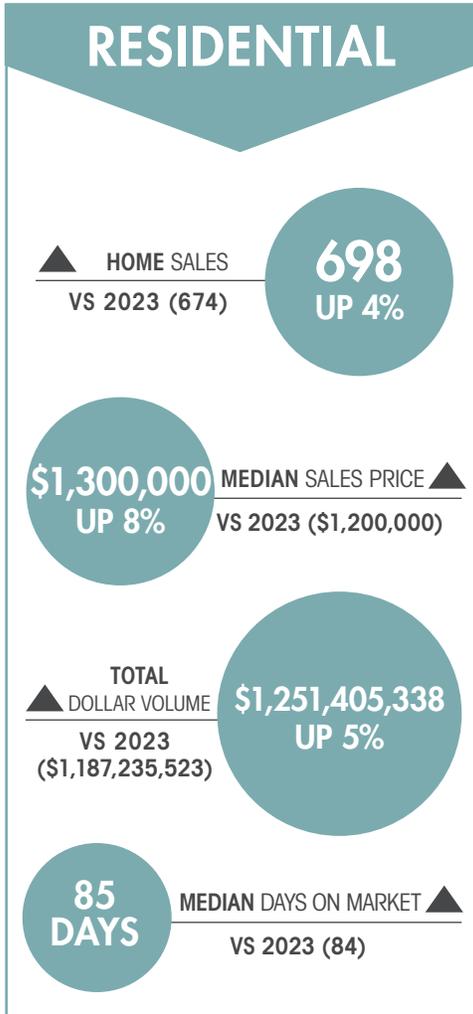
- SOUTH**  
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- UPCOUNTRY**  
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- WEST**  
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai, Olowalu

Source:  
Realtors Association of Maui  
www.RAMaui.com

RESIDENTIAL	
TOP 10 AREAS	
Total Dollar Volume	
Wailuku	\$183,897,568
Wailea/Makena	\$176,252,781
Kihei	\$149,641,758
Makawao/Olinda/Haliimaile	\$117,549,893
Haiku	\$107,740,999
Kahului	\$82,896,388
Kapalua	\$79,738,000
Kula/Ulupalakua/Kanaio	\$79,622,974
Napili/Kahana/Honokowai	\$48,496,216
Kaanapali	\$47,820,000

CONDOMINIUM	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$507,188,260
Kihei	\$260,035,998
Kaanapali	\$132,218,339
Napili/Kahana/Honokowai	\$98,421,049
Kapalua	\$63,008,000
Wailuku	\$33,836,000
Maalaea	\$14,523,000
Lanai	\$12,140,000
Kahului	\$7,328,500
Pukalani	\$6,932,000

VACANT LAND	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$200,138,000
Lahaina	\$29,051,001
Kula/Ulupalakua/Kanaio	\$24,472,000
Haiku	\$16,140,500
Kihei	\$6,995,000
Hana	\$6,447,500
Kapalua	\$5,850,000
Wailuku	\$4,970,000
Kaanapali	\$4,705,000
Makawao/Olinda/Haliimaile	\$4,470,000



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)



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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)

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

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