

*Source: Realtor Association of Maui. Information deemed reliable, but not guaranteed.

	% OF CLOSINGS	# OF UNITS RECORDED		MEDIAN PRICE			MEDIAN DAYS ON MARKET	
HOMES	41%	633	▲ 1%	\$1,300,000	▲ 8%	81	▼ -4%	
CONDO	49%	745	▼ -10%	\$910,000	▲ 10%	84	▲ 20%	
LAND	10%	160	▲ 19%	\$905,000	▲ 33%	98	▼ -38%	

DISTRICT	2024 VS 2023 YTD NUMBER OF UNITS		2024 VS 2023 YTD TOTAL DOLLAR VOLUME		
	2024	% Change	DISTRICT	2024	% Change
SOUTH	575	-1%	SOUTH	\$1,284,425,808	42%
WEST	327	-10%	WEST	\$524,490,735	-15%
CENTRAL	280	-17%	CENTRAL	\$280,925,093	-12%
UPCOUNTRY	169	33%	UPCOUNTRY	\$232,017,123	14%
NORTH SHORE	90	5%	NORTH SHORE	\$159,571,999	22%
LANAI/MOLOKAI	79	11%	LANAI/MOLOKAI	\$47,863,250	49%
EAST	10	-17%	EAST	\$7,669,000	-73%
TOTAL	1,538	-3%	TOTAL	\$2,544,639,008	13%

● % of Closed Sales by Districts through October 31, 2024

● Number of Recorded transactions from January 1, 2024 - October 31, 2024

RESIDENTIAL
YEAR-OVER-YEAR

633
TOTAL NUMBER OF SALES
2024

626
TOTAL NUMBER OF SALES
2023

1%

\$1,300,000
MEDIAN SALES PRICE
2024

\$1,200,000
MEDIAN SALES PRICE
2023

8%

\$1,143,519,456
TOTAL DOLLAR VOLUME
2024

\$1,108,632,198
TOTAL DOLLAR VOLUME
2023

3%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
CENTRAL									
Kahakuloa	1	2	-50%	\$1,415,000	\$1,109,000	28%	\$1,415,000	\$2,218,000	-36%
Kahului	61	81	-25%	\$1,195,600	\$975,000	23%	\$72,113,388	\$82,780,496	-13%
Wailuku	136	144	-6%	\$1,250,000	\$1,130,000	11%	\$164,411,205	\$174,188,052	-6%
EAST									
Hana	6	6	0%	\$1,132,500	\$1,187,500	-5%	\$6,428,000	\$9,612,500	-33%
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	57	49	16%	\$1,500,000	\$1,495,000	0%	\$99,575,999	\$87,157,196	14%
Sprecks/Paia/Kuau	12	10	20%	\$2,600,000	\$1,405,000	85%	\$42,162,000	\$14,827,103	184%
SOUTH									
Kihei	88	96	-8%	\$1,369,500	\$1,183,500	16%	\$137,511,758	\$135,110,950	2%
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	22	16	38%	\$5,000,000	\$5,500,000	-9%	\$168,807,781	\$116,881,481	44%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	40	38	5%	\$1,532,500	\$1,535,000	0%	\$66,552,974	\$72,800,966	-9%
Makawao/Olinda/Haliimaile	73	34	115%	\$1,250,000	\$1,113,750	12%	\$107,682,374	\$49,299,891	118%
Pukalani	20	23	-13%	\$1,262,500	\$1,000,000	26%	\$26,817,775	\$26,219,400	2%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	11	17	-35%	\$2,750,000	\$3,900,000	-30%	\$32,935,000	\$84,689,136	-61%
Kapalua	7	10	-30%	\$6,875,000	\$4,350,000	58%	\$79,738,000	\$49,430,000	61%
Lahaina	16	28	-43%	\$2,833,750	\$2,150,000	32%	\$43,135,630	\$100,823,758	-57%
Napili/Kahana/Honokowai	29	24	21%	\$1,615,000	\$1,518,750	6%	\$44,121,216	\$34,985,499	26%
Olowalu	-	2	-100%	-	\$4,800,000	-	-	\$9,600,000	-100%
LANAI - MOLOKAI									
Lanai	10	8	25%	\$710,000	\$706,500	1%	\$7,130,000	\$5,608,000	27%
Molokai	30	20	50%	\$512,500	\$437,500	17%	\$19,020,450	\$12,741,770	49%
MAUI SUMMARY	633	626	1%	\$1,300,000	\$1,200,000	8%	\$1,143,519,456	\$1,108,632,198	3%

OCTOBER 2024 YTD NUMBER OF SALES

DISTRICT	2024	2023	% Change
CENTRAL	198	227	-13%
UPCOUNTRY	133	95	40%
SOUTH	118	126	-6%
NORTH SHORE	69	59	17%
WEST	63	81	-22%
LANAI/MOLOKAI	44	30	47%
EAST	8	8	0%
TOTAL	633	626	1%

OCTOBER 2024 YTD TOTAL DOLLAR VOLUME

DISTRICT	2024	2023	% Change
SOUTH	\$327,287,545	\$289,026,431	13%
CENTRAL	\$237,939,593	\$259,186,548	-8%
UPCOUNTRY	\$201,053,123	\$148,320,257	36%
WEST	\$199,929,846	\$279,528,393	-28%
NORTH SHORE	\$141,737,999	\$101,984,299	39%
LANAI/MOLOKAI	\$27,895,350	\$19,449,770	43%
EAST	\$7,676,000	\$11,136,500	-31%
TOTAL	\$1,143,519,456	\$1,108,632,198	3%

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

CONDOMINIUM
YEAR-OVER-YEAR

745
TOTAL NUMBER OF SALES
2024
823
TOTAL NUMBER OF SALES
2023
-10%

\$910,000
MEDIAN SALES PRICE
2024
\$825,000
MEDIAN SALES PRICE
2023
10%

\$1,096,710,551
TOTAL DOLLAR VOLUME
2024
\$962,449,990
TOTAL DOLLAR VOLUME
2023
14%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	24	21	14%	\$250,000	\$278,000	-10%	\$6,708,500	\$5,758,499	17%
Wailuku	50	55	-9%	\$620,000	\$552,000	12%	\$31,307,000	\$32,394,800	-3%
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	261	334	-22%	\$775,000	\$800,000	-3%	\$245,141,503	\$299,327,963	-18%
Maalaea	16	39	-59%	\$719,000	\$701,000	3%	\$12,843,000	\$27,159,580	-53%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	138	77	79%	\$2,599,775	\$2,095,000	24%	\$495,188,760	\$276,734,398	79%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	6	4	50%	\$989,000	\$899,000	10%	\$5,943,000	\$3,593,000	65%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	76	61	25%	\$1,392,250	\$1,500,000	-7%	\$122,285,839	\$109,129,600	12%
Kapalua	24	23	4%	\$1,420,000	\$1,695,000	-16%	\$63,008,000	\$52,344,000	20%
Lahaina	1	43	-98%	\$95,000	\$865,000	-89%	\$95,000	\$40,808,950	-100%
Napili/Kahana/Honokowai	124	137	-10%	\$690,000	\$750,000	-8%	\$95,490,049	\$104,363,700	-9%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	5	1	400%	\$2,400,000	\$1,650,000	46%	\$12,140,000	\$1,650,000	636%
Molokai	19	27	-30%	\$290,000	\$312,000	-7%	\$5,721,400	\$8,385,500	-32%
MAUI SUMMARY	745	823	-10%	\$910,000	\$825,000	10%	\$1,096,710,551	\$962,449,990	14%

OCTOBER 2024 YTD NUMBER OF SALES

DISTRICT	2024	2023	% Change
SOUTH	415	450	-8%
WEST	225	264	-15%
CENTRAL	74	76	-3%
LANAI/MOLOKAI	24	28	-14%
UPCOUNTRY	6	4	50%
NORTH SHORE	1	1	0%
EAST	-	-	-
TOTAL	745	823	-10%

OCTOBER 2024 YTD TOTAL DOLLAR VOLUME

DISTRICT	2024	2023	% Change
SOUTH	\$753,173,263	\$603,221,941	25%
WEST	\$280,878,888	\$306,646,250	-8%
CENTRAL	\$38,015,500	\$38,153,299	0%
LANAI/MOLOKAI	\$17,861,400	\$10,035,500	78%
UPCOUNTRY	\$5,943,000	\$3,593,000	65%
NORTH SHORE	\$838,500	\$800,000	5%
EAST	-	-	-
TOTAL	\$1,096,710,551	\$962,449,990	14%

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



VACANT LAND
YEAR-OVER-YEAR

160
TOTAL NUMBER OF SALES
2024

135
TOTAL NUMBER OF SALES
2023

19%

\$905,000
MEDIAN SALES PRICE
2024

\$681,500
MEDIAN SALES PRICE
2023

33%

\$304,409,001
TOTAL DOLLAR VOLUME
2024

\$173,372,993
TOTAL DOLLAR VOLUME
2023

76%

	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	8	32	-75%	\$509,500	\$557,500	-9%	\$4,970,000	\$21,521,500	-77%
EAST									
Hana	7	10	-30%	\$750,000	\$627,500	20%	\$6,125,000	\$6,836,000	-10%
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	26	-27%	\$790,000	\$875,000	-10%	\$14,645,500	\$27,655,765	-47%
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	39	5	680%	\$5,000,000	\$943,808	430%	\$196,970,000	\$10,852,808	1715%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	22	16	38%	\$725,000	\$1,150,000	-37%	\$18,322,000	\$26,913,000	-32%
Makawao/Olinda/Haliimaile	4	9	-56%	\$1,070,000	\$750,000	43%	\$4,470,000	\$23,535,000	-81%
Pukalani	4	3	33%	\$532,500	\$485,000	10%	\$2,229,000	\$1,610,000	38%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	5	7	-29%	\$1,075,000	\$940,000	14%	\$4,705,000	\$16,522,500	-72%
Kapalua	4	3	33%	\$1,700,000	\$1,200,000	42%	\$5,850,000	\$3,720,000	57%
Lahaina	28	4	600%	\$825,000	\$1,070,000	-23%	\$27,951,001	\$4,665,000	499%
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	12	-8%	\$110,000	\$221,250	-50%	\$2,106,500	\$2,245,500	-6%
MAUI SUMMARY	160	135	19%	\$905,000	\$681,500	33%	\$304,409,001	\$173,372,993	76%

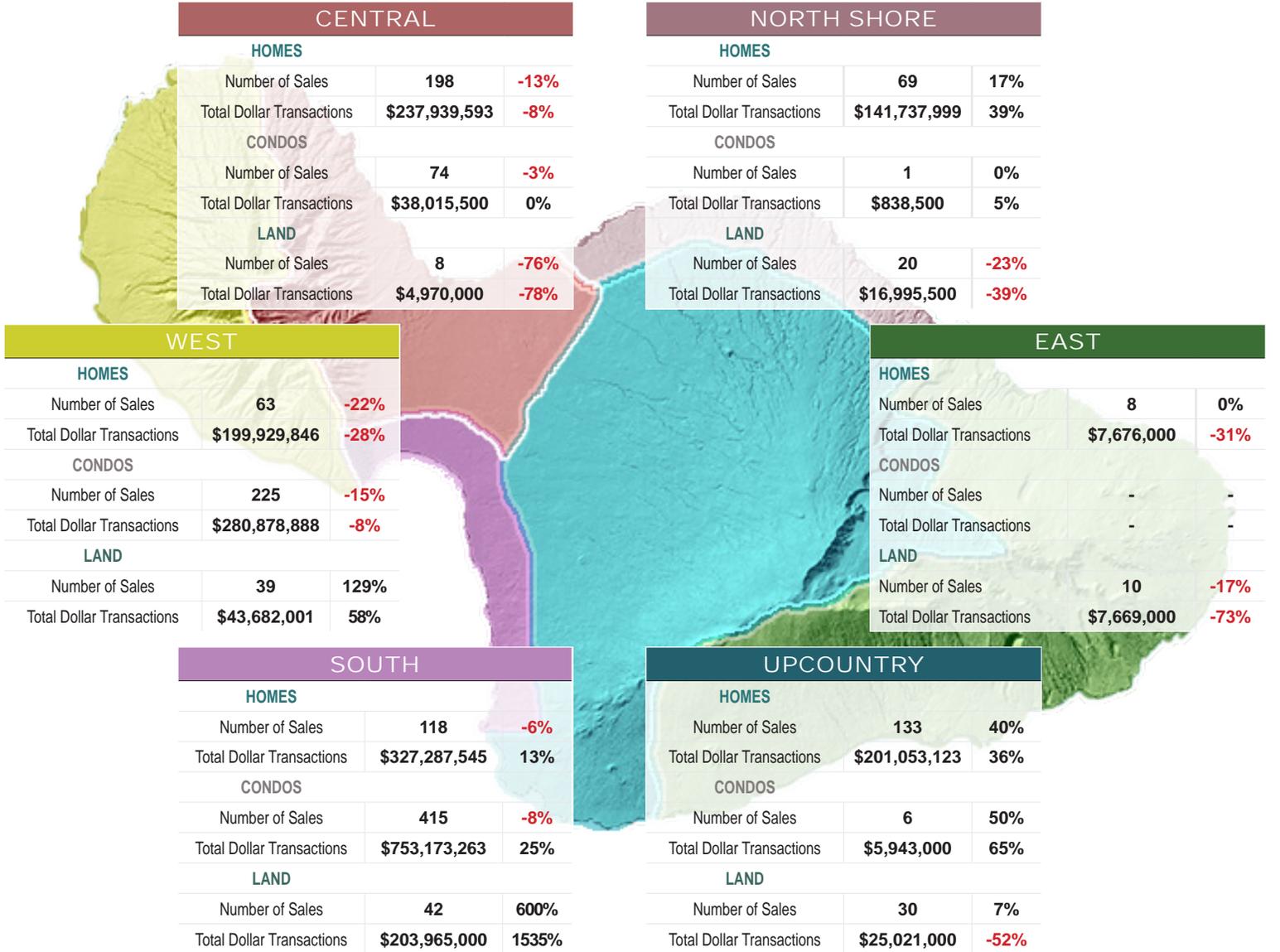
OCTOBER 2024 YTD NUMBER OF SALES

DISTRICT	2024	2023	% Change
SOUTH	42	6	600%
WEST	39	17	129%
UPCOUNTRY	30	28	7%
NORTH SHORE	20	26	-23%
LANAI/MOLOKAI	11	13	-15%
EAST	10	12	-17%
CENTRAL	8	33	-76%
TOTAL	160	135	19%

OCTOBER 2024 YTD TOTAL DOLLAR VOLUME

DISTRICT	2024	2023	% Change
SOUTH	\$203,965,000	\$12,472,808	1535%
WEST	\$43,682,001	\$27,652,500	58%
UPCOUNTRY	\$25,021,000	\$52,058,000	-52%
NORTH SHORE	\$16,995,500	\$27,655,765	-39%
EAST	\$7,669,000	\$28,653,920	-73%
CENTRAL	\$4,970,000	\$22,199,500	-78%
LANAI/MOLOKAI	\$2,106,500	\$2,680,500	-21%
TOTAL	\$304,409,001	\$173,372,993	76%

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



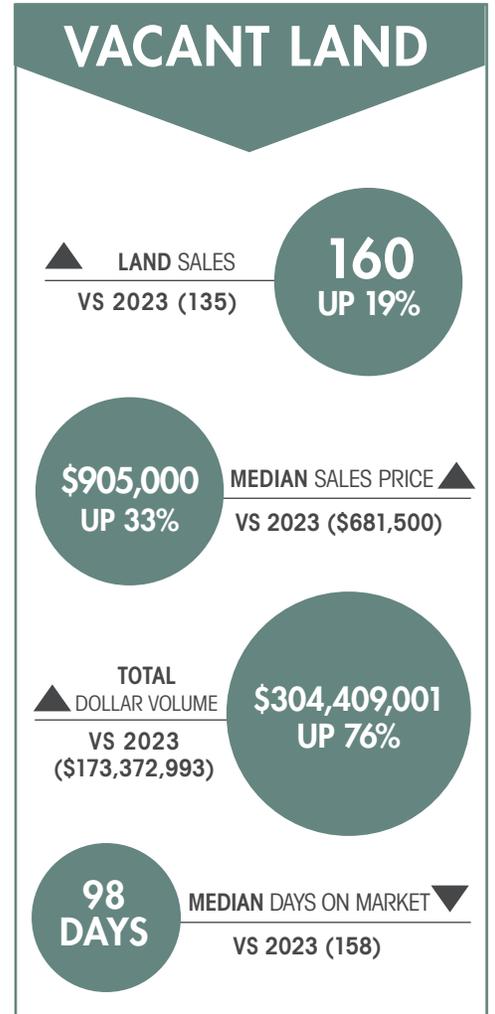
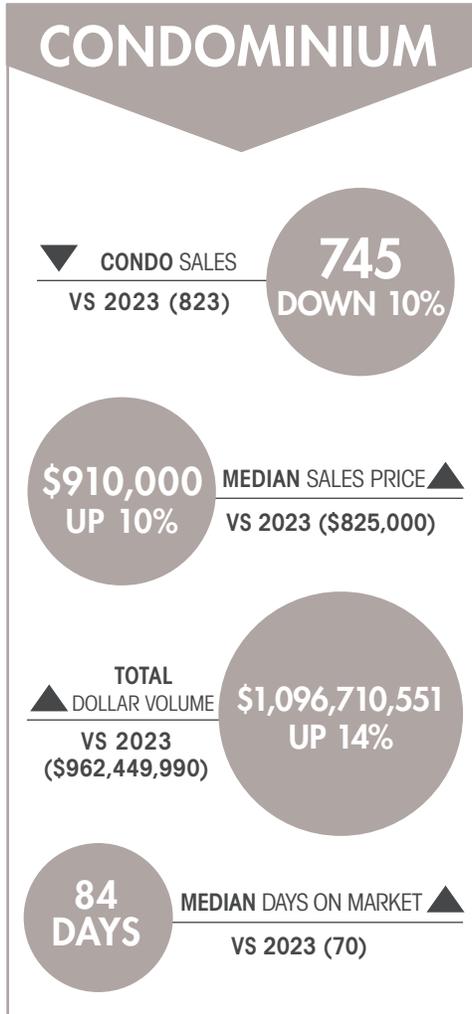
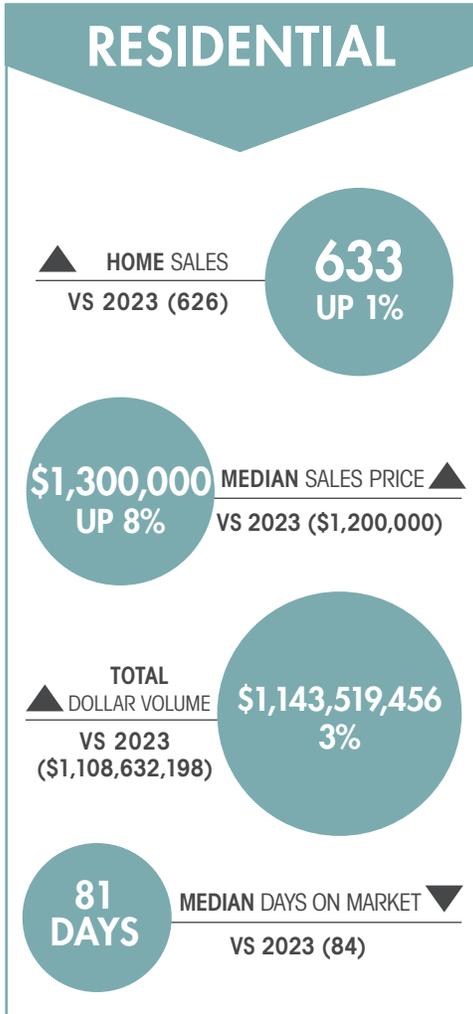
- CENTRAL**
Kahakuloa, Kahului, Wailuku
- SOUTH**
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- EAST**
Hana, Kaupo, Kipahulu, Nahiku
- UPCOUNTRY**
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- NORTH SHORE**
Haiku, Sprecklesville/Paia/Kuau
- WEST**
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai,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

Source:
Realtors Association of Maui
www.RAMau.com

RESIDENTIAL TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$168,807,781
Wailuku	\$164,411,205
Kihei	\$137,511,758
Makawao/Olinda/Haliimaile	\$107,682,374
Haiku	\$99,575,999
Kapalua	\$79,738,000
Kahului	\$72,113,388
Kula/Ulupalakua/Kanaio	\$66,552,974
Napili/Kahana/Honokowai	\$44,121,216
Lahaina	\$43,135,630

CONDOMINIUM TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$495,188,760
Kihei	\$245,141,503
Kaanapali	\$122,285,839
Napili/Kahana/Honokowai	\$95,490,049
Kapalua	\$63,008,000
Wailuku	\$31,307,000
Maalaea	\$12,843,000
Lanai	\$12,140,000
Kahului	\$6,708,500
Pukalani	\$5,943,000

VACANT LAND TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$196,970,000
Lahaina	\$27,951,001
Kula/Ulupalakua/Kanaio	\$18,322,000
Haiku	\$14,645,500
Kihei	\$6,995,000
Hana	\$6,125,000
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 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		\$5.95
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 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



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