

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

	% OF CLOSINGS	# OF UNITS RECORDED		MEDIAN PRICE			MEDIAN DAYS ON MARKET	
HOMES	42%	754	▲ 3%	\$1,301,900	▲ 9%	88	▲ 5%	
CONDO	48%	851	▼ -12%	\$900,000	▲ 8%	86	▲ 23%	
LAND	10%	187	▲ 15%	\$875,000	▲ 22%	102	▼ -42%	

DISTRICT	2024 VS 2023 YTD NUMBER OF UNITS		2024 VS 2023 YTD TOTAL DOLLAR VOLUME		
	2024	% Change	DISTRICT	2024	% Change
SOUTH	656	-6%	SOUTH	\$1,415,931,933	21%
WEST	373	-9%	WEST	\$608,994,735	-10%
CENTRAL	347	-12%	CENTRAL	\$346,574,950	-7%
UPCOUNTRY	203	36%	UPCOUNTRY	\$283,705,642	23%
NORTH SHORE	103	-1%	NORTH SHORE	\$183,110,999	18%
LANAI/MOLOKAI	89	1%	LANAI/MOLOKAI	\$51,226,250	31%
EAST	21	5%	EAST	\$18,397,500	-54%
TOTAL	1,792	-4%	TOTAL	\$2,907,942,009	8%

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

● Number of Recorded transactions from January 1, 2024 – December 31, 2024

 <p>RESIDENTIAL YEAR-OVER-YEAR</p>	<p>754 TOTAL NUMBER OF SALES 2024</p>	<p>3%</p>	<p>\$1,301,900 MEDIAN SALES PRICE 2024</p>	<p>9%</p>	<p>\$1,357,868,862 TOTAL DOLLAR VOLUME 2024</p>
	<p>731 TOTAL NUMBER OF SALES 2023</p>		<p>\$1,200,000 MEDIAN SALES PRICE 2023</p>		<p>\$1,270,380,214 TOTAL DOLLAR VOLUME 2023</p>

	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	77	91	-15%	\$1,150,000	\$990,000	16%	\$88,756,388	\$94,822,141	-6%
Wailuku	167	171	-2%	\$1,260,000	\$1,149,000	10%	\$202,804,062	\$203,284,523	0%
EAST									
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	2	1	100%	\$1,149,500	\$799,000	44%	\$2,299,000	\$799,000	188%
NORTH SHORE									
Haiku	65	59	10%	\$1,475,000	\$1,450,000	2%	\$112,424,999	\$105,146,196	7%
Sprecks/Paia/Kuau	13	13	0%	\$3,100,000	\$1,350,000	130%	\$49,662,000	\$18,252,103	172%
SOUTH									
Kihei	97	112	-13%	\$1,400,000	\$1,192,500	17%	\$166,311,758	\$155,414,850	7%
Maalaea	1	-	-	\$2,933,006	-	-	\$2,933,006	-	-
Maui Meadows	9	14	-36%	\$2,760,000	\$2,840,000	-3%	\$24,160,000	\$37,034,000	-35%
Wailea/Makena	27	20	35%	\$4,700,000	\$4,512,500	4%	\$189,025,811	\$137,976,481	37%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	49	45	9%	\$1,575,000	\$1,450,000	9%	\$85,537,974	\$83,340,966	3%
Makawao/Olinda/Haliimaile	87	39	123%	\$1,250,000	\$1,000,000	25%	\$123,592,893	\$56,024,891	121%
Pukalani	26	27	-4%	\$1,237,500	\$995,000	24%	\$33,981,775	\$32,238,400	5%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	18	18	0%	\$2,791,000	\$3,725,000	-25%	\$55,477,000	\$86,549,136	-36%
Kapalua	7	11	-36%	\$6,875,000	\$4,400,000	56%	\$79,738,000	\$55,430,000	44%
Lahaina	20	33	-39%	\$2,686,250	\$2,200,000	22%	\$51,685,630	\$115,848,758	-55%
Napili/Kahana/Honokowai	31	28	11%	\$1,625,000	\$1,582,500	3%	\$48,496,216	\$42,025,499	15%
Olowalu	1	2	-50%	\$1,050,000	\$4,800,000	-78%	\$1,050,000	\$9,600,000	-89%
LANAI - MOLOKAI									
Lanai	12	11	9%	\$715,000	\$718,000	0%	\$8,650,000	\$8,288,000	4%
Molokai	36	27	33%	\$495,000	\$400,000	24%	\$21,760,350	\$15,749,770	38%
MAUI SUMMARY	754	731	3%	\$1,301,900	\$1,200,000	9%	\$1,357,868,862	\$1,270,380,214	7%

DECEMBER 2024 YTD NUMBER OF SALES				DECEMBER 2024 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2024	2023	% Change	DISTRICT	2024	2023	% Change
CENTRAL	245	264	-7%	SOUTH	\$382,430,575	\$330,425,331	16%
UPCOUNTRY	162	111	46%	CENTRAL	\$292,975,450	\$300,324,664	-2%
SOUTH	134	146	-8%	UPCOUNTRY	\$243,112,642	\$171,604,257	42%
NORTH SHORE	78	72	8%	WEST	\$236,446,846	\$309,453,393	-24%
WEST	77	92	-16%	NORTH SHORE	\$162,086,999	\$123,398,299	31%
LANAI/MOLOKAI	48	38	26%	LANAI/MOLOKAI	\$30,410,350	\$24,037,770	27%
EAST	10	8	25%	EAST	\$10,406,000	\$11,136,500	-7%
TOTAL	754	731	3%	TOTAL	\$1,357,868,862	\$1,270,380,214	7%

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

 <p>CONDOMINIUM YEAR-OVER-YEAR</p>	<p>851 TOTAL NUMBER OF SALES 2024</p>	<p>-12%</p>	<p>\$900,000 MEDIAN SALES PRICE 2024</p>	<p>8%</p>	<p>\$1,208,689,896 TOTAL DOLLAR VOLUME 2024</p>
	<p>970 TOTAL NUMBER OF SALES 2023</p>		<p>\$831,250 MEDIAN SALES PRICE 2023</p>		<p>\$1,199,316,423 TOTAL DOLLAR VOLUME 2023</p>

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	30	26	15%	\$246,250	\$276,500	-11%	\$8,361,500	\$7,382,499	13%
Wailuku	60	69	-13%	\$620,000	\$552,300	12%	\$37,917,000	\$40,775,800	-7%
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	306	383	-20%	\$771,500	\$805,000	-4%	\$286,108,898	\$342,273,958	-16%
Maalaea	19	46	-59%	\$730,000	\$683,000	7%	\$14,823,000	\$31,189,580	-53%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	151	112	35%	\$2,500,000	\$2,427,050	3%	\$520,628,210	\$424,827,928	23%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	7	4	75%	\$989,000	\$899,000	10%	\$6,932,000	\$3,593,000	93%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	87	70	24%	\$1,325,000	\$1,500,000	-12%	\$142,458,339	\$123,054,600	16%
Kapalua	26	24	8%	\$1,276,000	\$1,697,500	-25%	\$65,158,000	\$54,144,000	20%
Lahaina	3	44	-93%	\$1,200,000	\$852,500	41%	\$4,195,000	\$40,948,950	-90%
Napili/Kahana/Honokowai	134	155	-14%	\$695,000	\$746,000	-7%	\$102,887,049	\$117,992,608	-13%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	5	3	67%	\$2,400,000	\$355,000	576%	\$12,140,000	\$2,295,000	429%
Molokai	22	33	-33%	\$275,000	\$312,000	-12%	\$6,242,400	\$10,038,500	-38%
MAUI SUMMARY	851	970	-12%	\$900,000	\$831,250	8%	\$1,208,689,896	\$1,199,316,423	1%

DECEMBER 2024 YTD NUMBER OF SALES				DECEMBER 2024 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2024	2023	% Change	DISTRICT	2024	2023	% Change
SOUTH	476	541	-12%	SOUTH	\$821,560,108	\$798,291,466	3%
WEST	250	293	-15%	WEST	\$314,698,388	\$336,140,158	-6%
CENTRAL	90	95	-5%	CENTRAL	\$46,278,500	\$48,158,299	-4%
LANAI/MOLOKAI	27	36	-25%	LANAI/MOLOKAI	\$18,382,400	\$12,333,500	49%
UPCOUNTRY	7	4	75%	UPCOUNTRY	\$6,932,000	\$3,593,000	93%
NORTH SHORE	1	1	0%	NORTH SHORE	\$838,500	\$800,000	5%
EAST	-	-	-	EAST	-	-	-
TOTAL	851	970	-12%	TOTAL	\$1,208,689,896	\$1,199,316,423	1%

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

VACANT LAND
YEAR-OVER-YEAR

187
TOTAL NUMBER OF SALES
2024

163
TOTAL NUMBER OF SALES
2023

15%

\$875,000
MEDIAN SALES PRICE
2024

\$715,000
MEDIAN SALES PRICE
2023

22%

\$341,383,251
TOTAL DOLLAR VOLUME
2024

\$218,070,993
TOTAL DOLLAR VOLUME
2023

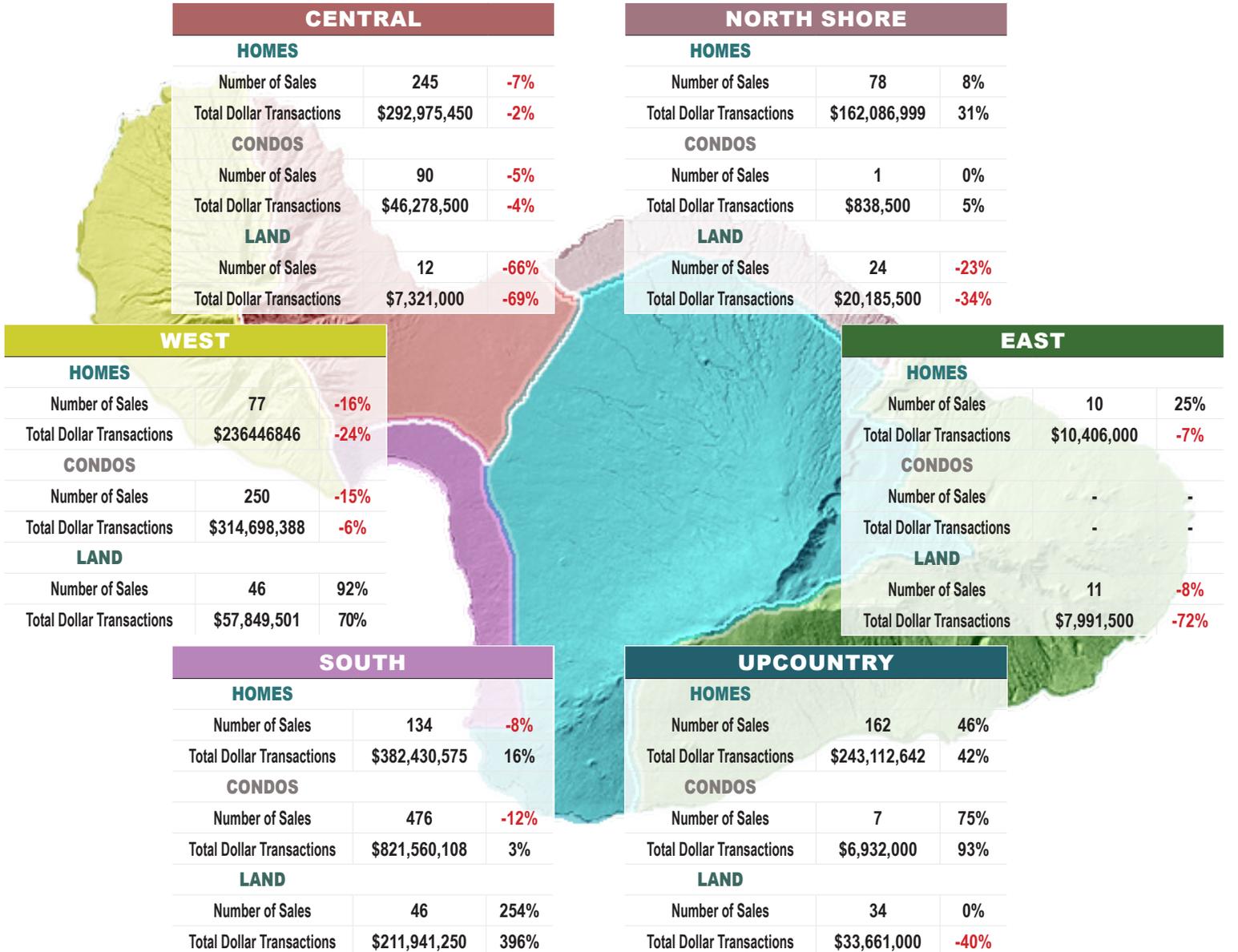
57%

	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	12	34	-65%	\$532,500	\$557,500	-5%	\$7,321,000	\$22,851,500	-68%
EAST									
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	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	23	31	-26%	\$790,000	\$816,383	-3%	\$17,835,500	\$30,513,765	-42%
Sprecks/Paia/Kuau	1	-	-	\$2,350,000	-	-	\$2,350,000	-	-
SOUTH									
Kihei	4	-	-	\$1,457,500	-	-	\$7,480,000	-	-
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	-	1	-100%	-	\$1,620,000	-	-	\$1,620,000	-100%
Wailea/Makena	42	12	250%	\$4,750,000	\$3,250,000	46%	\$204,461,250	\$41,082,808	398%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	24	19	26%	\$762,500	\$1,100,000	-31%	\$24,472,000	\$29,408,000	-17%
Makawao/Olinda/Haliimaile	5	11	-55%	\$1,325,000	\$775,000	71%	\$6,275,000	\$24,485,000	-74%
Pukalani	5	4	25%	\$570,000	\$467,500	22%	\$2,914,000	\$1,885,000	55%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	8	8	0%	\$807,500	\$928,250	-13%	\$6,822,500	\$17,407,500	-61%
Kapalua	5	4	25%	\$1,720,000	\$1,225,000	40%	\$14,600,000	\$4,970,000	194%
Lahaina	31	7	343%	\$812,500	\$999,000	-19%	\$31,251,001	\$7,664,000	308%
Napili/Kahana/Honokowai	1	-	-	\$4,200,000	-	-	\$4,200,000	-	-
Olowalu	1	5	-80%	\$976,000	\$780,000	25%	\$976,000	\$4,083,000	-76%
LANAI - MOLOKAI									
Lanai	-	1	-100%	-	\$435,000	-	-	\$435,000	-100%
Molokai	14	13	8%	\$105,000	\$217,500	-52%	\$2,433,500	\$2,333,500	4%
MAUI SUMMARY	187	163	15%	\$875,000	\$715,000	22%	\$341,383,251	\$218,070,993	57%

DECEMBER 2024 YTD NUMBER OF SALES			
DISTRICT	2024	2023	% Change
SOUTH	46	13	254%
WEST	46	24	92%
UPCOUNTRY	34	34	0%
NORTH SHORE	24	31	-23%
LANAI/MOLOKAI	14	14	0%
CENTRAL	12	35	-66%
EAST	11	12	-8%
TOTAL	187	163	15%

DECEMBER 2024 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2024	2023	% Change
SOUTH	\$211,941,250	\$42,702,808	396%
WEST	\$57,849,501	\$34,124,500	70%
UPCOUNTRY	\$33,661,000	\$55,778,000	-40%
NORTH SHORE	\$20,185,500	\$30,513,765	-34%
LANAI/MOLOKAI	\$7,991,500	\$28,653,920	-72%
CENTRAL	\$7,321,000	\$23,529,500	-69%
LANAI/MOLOKAI	\$2,433,500	\$2,768,500	-12%
TOTAL	\$341,383,251	\$218,070,993	57%

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



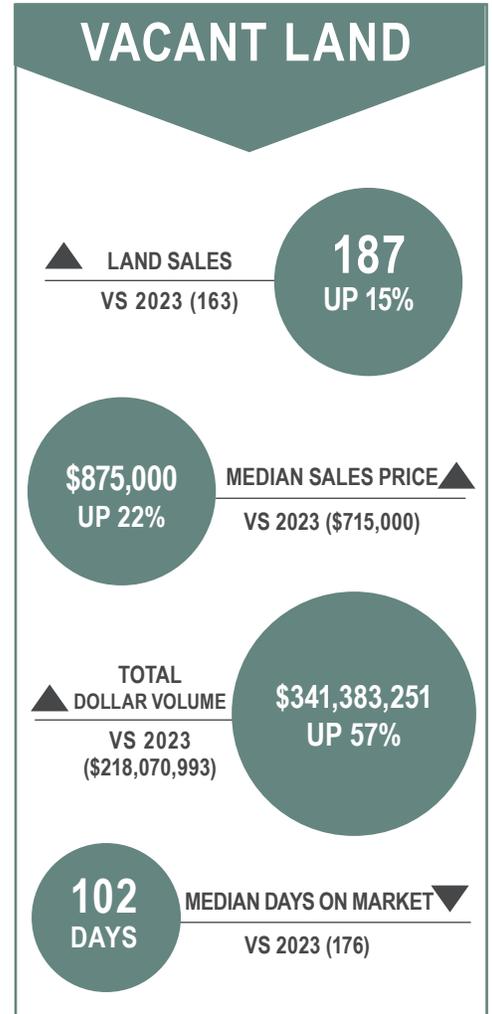
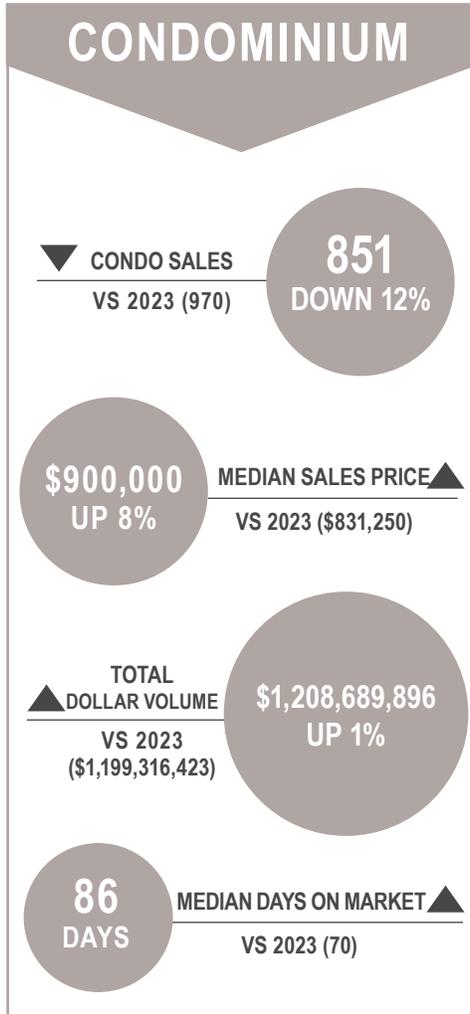
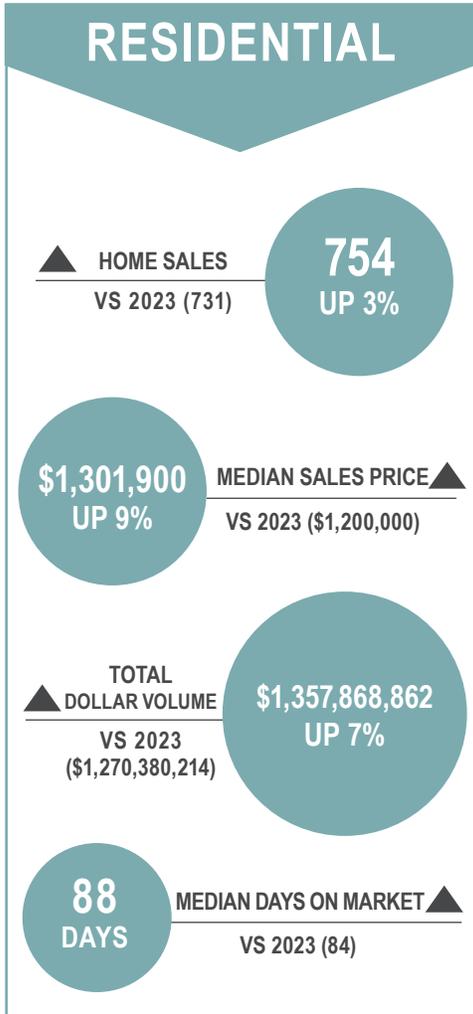
- CENTRAL**
Kahakuloa, Kahului, Wailuku
- SOUTH**
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- EAST**
Hana, Kaupo, Kipahulu, Nahiku
- UPCOUNTRY**
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- NORTH SHORE**
Haiku, Sprecklesville/Paia/Kuau
- WEST**
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai,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

Source:
Realtors Association of Maui
www.RAMaui.com

RESIDENTIAL	
TOP 10 AREAS	
Total Dollar Volume	
Wailuku	\$202,804,062
Wailea/Makena	\$189,025,811
Kihei	\$166,311,758
Makawao/Olinda/Haliimaile	\$123,592,893
Haiku	\$112,424,999
Kahului	\$88,756,388
Kula/Ulupalakua/Kanaio	\$85,537,974
Kapalua	\$79,738,000
Kaanapali	\$55,477,000
Lahaina	\$51,685,630

CONDOMINIUM	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$520,628,210
Kihei	\$286,108,898
Kaanapali	\$142,458,339
Napili/Kahana/Honokowai	\$102,887,049
Kapalua	\$65,158,000
Wailuku	\$37,917,000
Maalaea	\$14,823,000
Lanai	\$12,140,000
Kahului	\$8,361,500
Pukalani	\$6,932,000

VACANT LAND	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$204,461,250
Lahaina	\$31,251,001
Kula/Ulupalakua/Kanaio	\$24,472,000
Haiku	\$17,835,500
Kapalua	\$14,600,000
Kihei	\$7,480,000
Wailuku	\$7,321,000
Kaanapali	\$6,822,500
Hana	\$6,447,500
Makawao/Olinda/Haliimaile	\$6,275,000



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

This information is presented for informational purposes only and is deemed reliable but is not guaranteed.



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



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

8 Experienced Officers | 1 Sales Executive | 298 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