

LEEWARD WEST

- 96706 Ewa, Ewa Beach
- 96707 Ko Olina, Campbell Ind. Park, Makakilo, Kapolei, Ewa
- 96792 Makaha, Maili, Nanakuli, Waianae, Luualalei, Pokai Bay
- 96797 Kunia, Waikele, Waipahu

64

NORTH SHORE

46
18

NORTH SHORE

- 96712 Waialua, Haleiwa, North Shore, Kawaiiloa, Waimea Bay, Pupukea, Sunset Beach
- 96717 Waialua, Hauula, Punaluu
- 96731 Kuilima, Kahuku, Malaekahana
- 96762 Malaekahana, Kahuku, Laie, Hauula
- 96791 Mokuleia, Waial

WINDWARD

- 96730 Kaaawa, Kualoha
- 96734 Kailua
- 96744 Kaneohe
- 96795 Waimanalo

EAST OAHU

- 96816 St. Louis Heights, Palolo, Kapahulu, Kaimuki, Diamond Head, Maunalani Heights, Waialae- Kahala, Kahala
- 96821 Waialae Nui Rdge, Waialae Iki, Kalani Iki, Aina Haina, Wailupe, Niu Valley, Kuliouou, Waialae Iki Ridge, Niu Valley, Kuliouou, Hawaii Kai, Haunama Bay, Sandy Beach
- 96825

LEEWARD EAST

- 96701 Aiea
- 96782 Pearl City
- 96786 Wahiawa
- 96789 Milliani Town, Milliani Mauka, Laulani Valley
- 96797 Waipio

LEEWARD EAST

198
245

METRO OAHU

- 96813 Nuuanu, Chinatown, Downtown, Punchbowl, Pauoa, Makiki, Pacific Heights, Kinau, Ward, Kakaako, Ala Moana, Kapiolani, Moiliili, Waikiki
- 96814 McCully (Ward Ave. - Kalakaua Ave.), Punchbowl, Pawaa, Makiki, Kapio, Kinau, Ward, Kakaako, Holiday Mart, Ala Moana, Waikiki
- 96815 Holiday Mart, Ala Moana, Waikiki, Kapahulu, Diamond Head
- 96817 Kalihi, Dillingham, Palama, Chinatown, Downtown, Alewa, Kapalama, Liliha, Kuakini, Makiki, Nuuanu, Kamehameha Heights, Dowsett, Old Pali, Puunui
- 96818 Halawa, Salt Lake, Aliamanu, Foster Village
- 96819 Salt Lake, Moanalua, Moanalua Gardens, Moanalua Valley, Kalihi Valley, Kapalama
- 96822 Makiki, Punchbowl, Punahou, Manoa, Ala Moana, Kapiolani, Moiliili
- 96826 Makiki, Punahou, Kapiolani, Manoa, McCully, Pawaa, Moiliili, Kapahulu, St. Louis, University, Waikiki, Waialae Nui Valley, Diamond Head

● Number of Recorded transactions from January 1, 2025 – June 30, 2025

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through June 30, 2025

*Source: <https://www.hicentral.com/market-press-releases.php>

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	39%	1,334	▼	-2%	\$1,150,000	▲	6%
🏢 CONDOMINIUM	61%	2,101	▼	-6%	\$507,250	▼	-1%
OAHU TOTAL SALES		3,435	▼	-4%			



Yvonne Ahsing | Henson Balais | Jasmine Bishaw | Reta Chin | Brian Chan | Amelie Comesarlo | Darrelle Glushenko | Kalie Goulette | Liz Hughes | Kurt Johnson | Mandy Marumoto | Christine Parke | Kristina Piasecki | Daisy Su | George Weeks IV | Kerra Wong | Kai Li Woolworth

KAHALA 808-380-6767 | DOWNTOWN 808-536-0404 | PEARLRIDGE 808-485-0505 | KAILUA 808-230-8080 | KAPOLEI 808-380-3640
OVER 300+ YEARS OF COMBINED EXPERIENCE

Dahu Escrow & Sales Team

SINGLE FAMILY HOMES
JUNE 2025 VS. JUNE 2024

HOME SALES 289 UP 12% ▲ VS 2024 (258)	MEDIAN SALES PRICE \$1,125,000 0% = VS 2024 (\$1,120,000)	MEDIAN DAY ON THE MARKET 24 UP 60% ▲ VS 2024 (15)
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TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2025	2024	% Change
Ewa Plain	53	46	15%
Kailua - Waimanalo	26	24	8%
Kapahulu - Diamond Head	25	11	127%
Pearl City - Aiea	23	15	53%
Makaha - Nanakuli	21	26	-19%
Mililani	17	18	-6%
Hawaii Kai	16	14	14%
Kalihi - Palama	16	4	300%
Waipahu	16	17	-6%
Kaneohe	15	22	-32%

SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales June 2025 vs. June 2024			Median Sales Price June 2025 vs. June 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	8	5	60%	\$2,150,000	\$1,330,000	62%
Ala Moana - Kakaako	1	-	-	\$950,000	-	-
Downtown - Nuuanu	6	6	0%	\$1,340,000	\$1,250,000	7%
Ewa Plain	53	46	15%	\$925,000	\$911,000	2%
Hawaii Kai	16	14	14%	\$1,692,500	\$1,609,747	5%
Kailua - Waimanalo	26	24	8%	\$1,562,500	\$1,544,000	1%
Kalihi - Palama	16	4	300%	\$1,071,250	\$675,000	59%
Kaneohe	15	22	-32%	\$1,315,000	\$1,257,500	5%
Kapahulu - Diamond Head	25	11	127%	\$1,200,000	\$1,498,000	-20%
Makaha - Nanakuli	21	26	-19%	\$720,000	\$685,000	5%
Makakilo	11	11	0%	\$1,050,000	\$965,000	9%
Makiki - Moiliili	5	9	-44%	\$1,850,000	\$1,900,000	-3%
Mililani	17	18	-6%	\$1,100,000	\$1,139,500	-3%
Moanalua - Salt Lake	5	4	25%	\$1,000,000	\$1,200,000	-17%
North Shore	5	7	-29%	\$2,109,750	\$1,250,000	69%
Pearl City - Aiea	23	15	53%	\$1,000,050	\$1,100,000	-9%
Wahiawa	8	8	0%	\$879,475	\$855,000	3%
Waialae - Kahala	8	6	33%	\$2,744,000	\$3,425,000	-20%
Waikiki	-	-	-	-	-	-
Waipahu	16	17	-6%	\$1,000,000	\$950,000	5%
Windward Coast	4	5	-20%	\$1,314,250	\$1,195,000	10%
SUMMARY	289	258	12%	\$1,125,000	\$1,120,000	0%

CONDOMINIUM
JUNE 2025 VS. JUNE 2024

HOME SALES 358 UP 1% ▲ VS 2024 (355)	MEDIAN SALES PRICE \$510,000 DOWN 4% ▼ VS 2024 (\$530,000)	MEDIAN DAY ON THE MARKET 40 UP 54% ▲ VS 2024 (26)
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TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2025	2024	% Change
Waikiki	62	67	-7%
Ala Moana - Kakaako	54	47	15%
Makiki - Moiliili	46	31	48%
Ewa Plain	40	33	21%
Mililani	23	18	28%
Pearl City - Aiea	23	24	-4%
Downtown - Nuuanu	16	26	-38%
Hawaii Kai	16	17	-6%
Kaneohe	15	12	25%
Waipahu	14	12	17%

NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales June 2025 vs. June 2024			Median Sales Price June 2025 vs. June 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	-	1	-100%	-	\$829,000	-
Ala Moana - Kakaako	54	47	15%	\$577,000	\$600,000	-4%
Downtown - Nuuanu	16	26	-38%	\$456,950	\$621,000	-26%
Ewa Plain	40	33	21%	\$655,000	\$705,000	-7%
Hawaii Kai	16	17	-6%	\$828,500	\$935,000	-11%
Kailua - Waimanalo	7	11	-36%	\$700,000	\$725,000	-3%
Kalihi - Palama	6	7	-14%	\$376,500	\$479,000	-21%
Kaneohe	15	12	25%	\$610,000	\$772,500	-21%
Kapahulu - Diamond Head	5	7	-29%	\$390,000	\$1,125,000	-65%
Makaha - Nanakuli	11	10	10%	\$209,000	\$280,000	-25%
Makakilo	3	7	-57%	\$559,000	\$569,999	-2%
Makiki - Moiliili	46	31	48%	\$400,500	\$410,000	-2%
Mililani	23	18	28%	\$452,500	\$487,500	-7%
Moanalua - Salt Lake	8	12	-33%	\$532,500	\$405,500	31%
North Shore	2	6	-67%	\$810,000	\$835,000	-3%
Pearl City - Aiea	23	24	-4%	\$494,000	\$471,500	5%
Wahiawa	2	1	100%	\$305,000	\$228,000	34%
Waialae - Kahala	2	4	-50%	\$619,000	\$656,000	-6%
Waikiki	62	67	-7%	\$445,000	\$435,000	2%
Waipahu	14	12	17%	\$517,000	\$580,250	-11%
Windward Coast	3	2	50%	\$364,000	\$295,000	23%
SUMMARY	358	355	1%	\$510,000	\$530,000	-4%

*Source: <https://www.hicentral.com/market-press-releases.php>

SINGLE FAMILY HOMES

YEAR-TO-DATE

1,334
HOMES SOLD
2025

1,362
HOMES SOLD
2024

▼
-2%

\$1,150,000
MEDIAN SALES PRICE
2025

\$1,085,000
MEDIAN SALES PRICE
2024

▲
6%

22
MEDIAN DAYS ON THE MARKET
2025

20
MEDIAN DAYS ON THE MARKET
2024

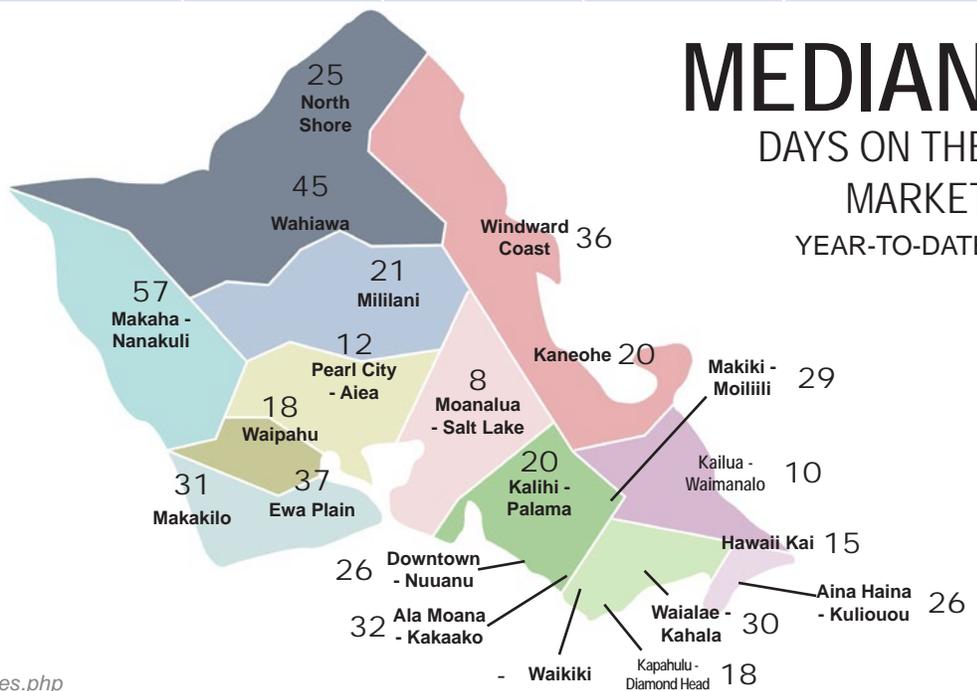
▲
10%

SINGLE FAMILY HOMES

	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	38	37	3%	\$2,236,500	\$1,965,000	14%
Ala Moana - Kakaako	5	2	150%	\$1,200,000	\$1,000,000	20%
Downtown - Nuuanu	31	31	0%	\$1,375,000	\$1,200,000	15%
Ewa Plain	197	254	-22%	\$925,000	\$882,000	5%
Hawaii Kai	73	67	9%	\$1,615,000	\$1,675,000	-4%
Kailua - Waimanalo	125	127	-2%	\$1,660,000	\$1,707,500	-3%
Kalihi - Palama	66	37	78%	\$1,035,000	\$900,000	15%
Kaneohe	89	101	-12%	\$1,260,000	\$1,150,000	10%
Kapahulu - Diamond Head	96	67	43%	\$1,250,000	\$1,415,000	-12%
Makaha - Nanakuli	98	121	-19%	\$667,500	\$662,500	1%
Makakilo	45	41	10%	\$1,091,500	\$950,000	15%
Makiki - Moiliili	44	49	-10%	\$1,570,000	\$1,595,000	-2%
Mililani	74	68	9%	\$1,100,000	\$1,071,250	3%
Moanalua - Salt Lake	22	28	-21%	\$1,162,500	\$1,233,500	-6%
North Shore	46	31	48%	\$1,510,000	\$1,630,000	-7%
Pearl City - Aiea	93	114	-18%	\$1,060,000	\$1,050,000	1%
Wahiawa	31	46	-33%	\$860,000	\$835,000	3%
Waialae - Kahala	46	36	28%	\$2,734,000	\$2,439,500	12%
Waikiki	0	0	-	-	-	-
Waipahu	92	76	21%	\$967,500	\$950,000	2%
Windward Coast	23	29	-21%	\$1,200,000	\$995,000	21%
SUMMARY	1,334	1,362	-2%	\$1,150,000	\$1,085,000	6%

TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2025	2024	% Change
Ewa Plain	197	254	-22%
Kailua - Waimanalo	125	127	-2%
Makaha - Nanakuli	98	121	-19%
Kapahulu - Diamond Head	96	67	43%
Pearl City - Aiea	93	114	-18%
Waipahu	92	76	21%
Kaneohe	89	101	-12%
Mililani	74	68	9%
Hawaii Kai	73	67	9%
Kalihi - Palama	66	37	78%



*Source: <https://www.hicentral.com/market-press-releases.php>

CONDOMINIUM YEAR-TO-DATE

2,101
CONDOS SOLD
2025

2,234
CONDOS SOLD
2024

-6%

\$507,250
MEDIAN SALES PRICE
2025

\$510,000
MEDIAN SALES PRICE
2024

-10%

41
MEDIAN DAYS ON THE MARKET
2025

29
MEDIAN DAYS ON THE MARKET
2024

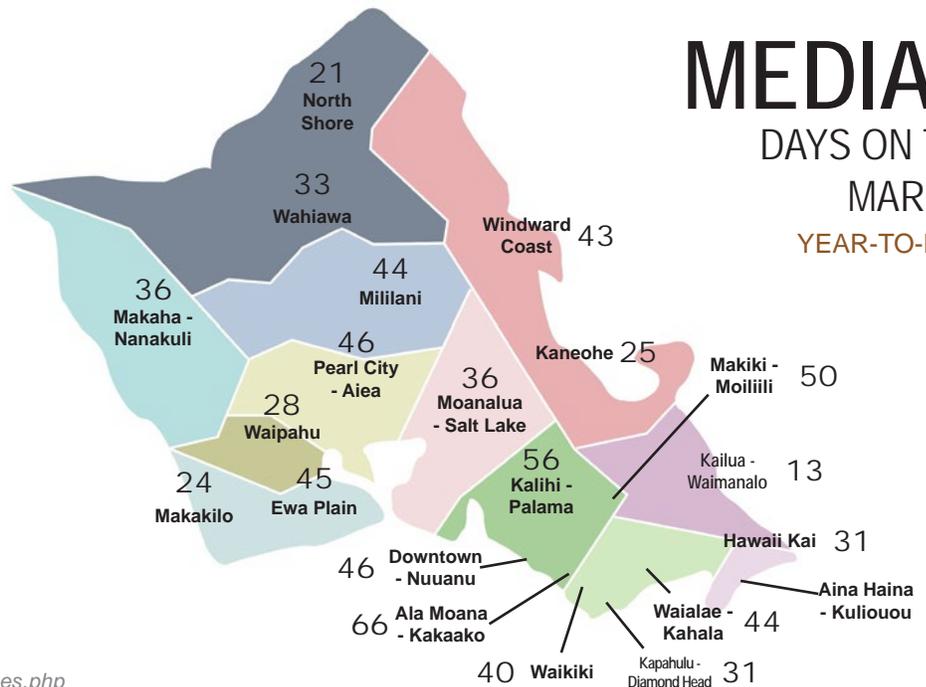
41%

CONDOMINIUM

	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	0	1	-100%	-	\$829,000	-
Ala Moana - Kakaako	283	249	14%	\$734,000	\$730,000	1%
Downtown - Nuuanu	137	159	-14%	\$515,000	\$590,000	-13%
Ewa Plain	180	164	10%	\$668,500	\$682,500	-2%
Hawaii Kai	69	71	-3%	\$800,000	\$780,000	3%
Kailua - Waimanalo	47	52	-10%	\$765,000	\$777,500	-2%
Kalihi - Palama	45	58	-22%	\$385,000	\$391,000	-2%
Kaneohe	81	78	4%	\$660,000	\$757,000	-13%
Kapahulu - Diamond Head	41	38	8%	\$600,000	\$613,500	-2%
Makaha - Nanakuli	65	68	-4%	\$215,000	\$247,500	-13%
Makakilo	43	53	-19%	\$549,000	\$565,000	-3%
Makiki - Moiliili	221	230	-4%	\$375,000	\$405,000	-7%
Mililani	107	130	-18%	\$515,000	\$515,550	0%
Moanalua - Salt Lake	62	79	-22%	\$440,000	\$430,000	2%
North Shore	18	24	-25%	\$637,500	\$1,018,750	-37%
Pearl City - Aiea	125	131	-5%	\$470,000	\$460,000	2%
Wahiawa	13	11	18%	\$310,000	\$345,000	-10%
Waialae - Kahala	16	19	-16%	\$630,000	\$635,000	-1%
Waikiki	452	538	-16%	\$447,000	\$430,000	4%
Waipahu	73	70	4%	\$500,000	\$524,000	-5%
Windward Coast	23	11	109%	\$364,000	\$405,000	-10%
SUMMARY	2,101	2,234	-6%	\$507,250	\$510,000	-1%

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2025	2024	% Change
Waikiki	452	538	-16%
Ala Moana - Kakaako	283	249	14%
Makiki - Moiliili	221	230	-4%
Ewa Plain	180	164	10%
Downtown - Nuuanu	137	159	-14%
Pearl City - Aiea	125	131	-5%
Mililani	107	130	-18%
Kaneohe	81	78	4%
Waipahu	73	70	4%
Hawaii Kai	69	71	-3%



MEDIAN DAYS ON THE MARKET

YEAR-TO-DATE

*Source: <https://www.hicentral.com/market-press-releases.php>

SINGLE FAMILY HOMES

▼ HOME SALES
VS 2024 (1,362)



\$1,150,000
UP 6%

MEDIAN SALES PRICE ▲
VS 2024 (\$1,085,000)

▲ MEDIAN DAYS ON THE MARKET
VS 2024 (20)



2,150
UP 13%

NEW LISTINGS ▲
VS 2024 (1,899)

▼ % OF ORIGINAL LISTING PRICE RECEIVED
VS 2024 (99%)



CONDOMINIUM

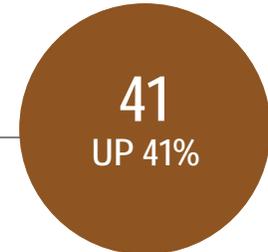
▼ CONDO SALES
VS 2024 (2,234)



\$507,250
DOWN 1%

MEDIAN SALES PRICE ▼
VS 2024 (\$510,000)

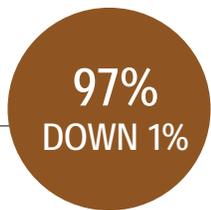
▲ MEDIAN DAYS ON THE MARKET
VS 2024 (29)



4,379
UP 18%

NEW LISTINGS ▲
VS 2024 (3,697)

▼ % OF ORIGINAL LISTING PRICE RECEIVED
VS 2024 (98%)



*Source: <https://www.hicentral.com/market-press-releases.php>





Conveyance Tax Law

STATE OF HAWAII

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, except for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowners' 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.



Buyer & Seller Portions of Closing Costs

The standard purchase contract in Hawaii specifies closing costs split between Buyers & Sellers. The following is a list of customary closing costs and is NOT intended to be all-inclusive.

CLOSING COSTS	BUYER	SELLER
FIDELITY NATIONAL TITLE FEES:		
Standard Coverage for Title Insurance Premium*	40%	60%
Additional Premium for any Extended Coverage Policy (including ALTA Homeowners Policy and/or Lender's Policy)	X	
Lien Report* if applicable	X	
Financing Statement*, if applicable	X	
Escrow Fees*	X	X
THIRD PARTY FEES:		
Cost of Drafting Mortgage and Note or Agreement of Sale	X	
Cost of Drafting Conveyance Documents & Bills of Sale		X
Cost of Obtaining Buyer's Consents	X	
Cost of Obtaining Seller's Consents (e.g., Lessor's Consent)		X
Buyers Notary Fees, if applicable	X	
Seller's Notary Fees, if applicable		X
Recording Fees except Documents to Clear Seller's Title (e.g., Deed, Encroachment Agreements)	50%	50%
Recording Fees to Clear Seller's Title (e.g. Mortgage Release)		X
Required Staking or Survey		X
Homeowner's Condominium Documents, if applicable		X
Condominium and Association Ownership Transfer Fees	X	
FHA or VA Discount Points and any Mortgage Fees	X	
FHA or VA Mandatory Closing Fees		X
Conveyance Tax		X
FIRPTA (Federal Withholding, if applicable)		X
HARPTA (State Withholding, if applicable)		X

NOTE: *General excise tax (GET) will be charged on the fee

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.



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, 2025 1st half of fiscal year tax payment due
Sep 30, 2025 Deadline for filing exemption claims & ownership documents
Feb 20, 2026 2nd half of fiscal year tax payment due

For More Information, Visit: <https://realproperty.honolulu.gov/>

Hawaii 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, 2025 1st half of fiscal year tax payment due
Dec 31, 2025 Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year
Feb 20, 2026 2nd half of fiscal year tax payment due
June 30, 2026 Deadline for filing exemption claims & ownership documents for February 20th real prop taxes the following year

For More Information, Visit: https://www.hawaiipropertytax.com/tax_rates.html



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FISCAL YEAR July 1, 2025 to June 30, 2026

Maui County

Classification	Tax Rate (Per \$1,000)	Rate
Owner-Occupied Tier 1: Up to \$1.3 Million		\$1.65
Owner-Occupied Tier 2: \$1,300,001 to \$4.5 Million		\$1.80
Owner-Occupied Tier 3: More Than \$4.5 Million		\$5.75
Non-Owner-Occupied Tier 1: Up to \$1 Million		\$5.87
Non-Owner-Occupied Tier 2: \$1,000,001 to \$3 Million		\$8.60
Non-Owner-Occupied Tier 3: More Than \$3 Million		\$17.00
Apartment		\$3.50
Hotel And Resort		\$11.80
Time Share		\$14.70
TVR-STRH Tier 1: Up to \$1,000,000		\$12.50
TVR-STRH Tier 2: \$1,000,001 to \$3,000,000		\$14.00
TVR-STRH Tier 3: More Than \$3,000,000		\$15.55
Long-Term Rental Tier 1: Up to \$1.3 Million		\$2.95
Long-Term Rental Tier 2: \$1,300,001 to \$3 Million		\$5.00
Long-Term Rental Tier 3: More Than \$3 Million		\$8.50
Agricultural		\$5.74
Conservation		\$6.43
Commercial		\$6.05
Industrial		\$7.05
Commercial Residential Tier 1: Up to \$1,000,000		\$2.00
Commercial Residential Tier 2: \$1,000,001 to \$3,000,000		\$3.00
Commercial Residential Tier 3: More Than \$3,000,000		\$10.00

REAL PROPERTY TAX DUE DATES:

Aug 20, 2025 1st half of fiscal year tax payment due
Dec 31, 2025 Deadline for filing exemption claims & ownership documents
Feb 20, 2026 2nd half of fiscal year tax payment due

For Info On Classifications Visit: www.mauicounty.gov/576/Real-Property-Tax-Fee-Collection

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 \$1,000,000		\$11.30
Vacation Rental Tier 2: \$1,000,001 to \$2,500,000		\$11.75
Vacation Rental Tier 3: \$ More than \$2,500,000		\$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, 2025 1st half of fiscal year tax payment due
Sep 30, 2025 Deadline for filing exemption claims & ownership documents
Feb 20, 2026 2nd half of fiscal year tax payment due

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

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