

LEEWARD WEST

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

NORTH SHORE

- 96712 Waialua, Haleiwa, North Shore, Kawaihoa, Waimea Bay, Pupukea, Sunset Beach
- 96717 Waialua, Hauula, Punaluu
- 96731 Kuiliima, 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
- 96825 Waialae Iki Ridge, Niu Valley, Kuliouou, Hawaii Kai, Haunama Bay, Sandy Beach

LEEWARD EAST

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

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, 2024 – September 30, 2024

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through September 30, 2024

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	38%	2,101	▲	6%	\$1,100,000	▲	5%
🏢 CONDOMINIUM	62%	3,390	▼	-6%	\$510,000	▲	1%
OAHU TOTAL SALES		5,491	▼	-2%			



Yvonne Ahsing | Henson Balais | Jasmine Bishaw | Amelie Comesario | Reta Chin | Darrelle Glushenko | Kalia Goulette | Liz Hughes | Jarvis Isa | Kurt Johnson | Nyles Klok | Mandy Marumoto | Christine Parke | Kristina Piasecki | Daisy Su | Kai Li Woolworth | Kerrra Wong

KAHALA 808-380-6767 | DOWNTOWN 808-536-0404 | PEARLRIDGE 808-485-0505 | KAILUA 808-230-8080 | KAPOLEI 808-380-3640

OVER 150+ YEARS OF COMBINED EXPERIENCE

Oahu Escrow & Sales Team

OAHU REAL ESTATE REPORT



OAHU | 3RD QUARTER 2024

SEPTEMBER 2024 VS. SEPTEMBER 2023

SINGLE FAMILY HOMES September 2024 VS. September 2023

HOME SALES
217
DOWN 7%
VS 2023 (232)

MEDIAN SALES PRICE
\$1,112,722
UP 6%
VS 2023 (\$1,050,000)

MEDIAN DAY ON THE MARKET
19
DOWN 5%
VS 2023 (20)

TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2024	2023	% Change
Ewa Plain	42	52	-19%
Kailua - Waimanalo	24	13	85%
Makaha - Nanakuli	20	21	-5%
Hawaii Kai	17	14	21%
Kapahulu - Diamond Head	16	15	7%
Pearl City - Aiea	16	19	-16%
Kaneohe	11	12	-8%
Makiki - Moiliili	10	10	0%
Mililani	10	10	0%
Waipahu	10	14	-29%

SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales SEP 2024 vs. SEP 2023			Median Sales Price SEP 2024 vs. SEP 2023		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	4	4	0%	\$2,010,000	\$1,525,000	32%
Ala Moana - Kakaako	2	2	0%	\$1,175,000	\$1,241,000	-5%
Downtown - Nuuanu	4	6	-33%	\$1,114,500	\$1,082,500	3%
Ewa Plain	42	52	-19%	\$912,000	\$860,000	6%
Hawaii Kai	17	14	21%	\$1,495,000	\$1,440,000	4%
Kailua - Waimanalo	24	13	85%	\$1,595,000	\$1,695,000	-6%
Kalihi - Palama	8	9	-11%	\$1,125,000	\$870,000	29%
Kaneohe	11	12	-8%	\$1,400,000	\$1,150,000	22%
Kapahulu - Diamond Head	16	15	7%	\$1,362,500	\$1,300,000	5%
Makaha - Nanakuli	20	21	-5%	\$672,500	\$580,000	16%
Makakilo	5	3	67%	\$925,000	\$1,050,000	-12%
Makiki - Moiliili	10	10	0%	\$1,780,000	\$1,755,000	1%
Mililani	10	10	0%	\$997,500	\$1,171,500	-15%
Moanalua - Salt Lake	1	3	-67%	\$928,000	\$1,402,000	-34%
North Shore	6	6	0%	\$1,301,500	\$1,857,500	-30%
Pearl City - Aiea	16	19	-16%	\$1,070,000	\$1,050,000	2%
Wahiawa	2	10	-80%	\$795,000	\$857,000	-7%
Waialae - Kahala	6	7	-14%	\$1,400,000	\$3,750,000	-63%
Waikiki	-	-	-	-	-	-
Waipahu	10	14	-29%	\$960,000	\$890,000	8%
Windward Coast	3	2	50%	\$900,000	\$1,272,500	-29%
SUMMARY	217	232	-7%	\$1,112,722	\$1,050,000	6%

CONDOMINIUM September 2024 VS. September 2023

HOME SALES
366
DOWN 3%
VS 2023 (376)

MEDIAN SALES PRICE
\$517,500
DOWN 3%
VS 2023 (\$532,500)

MEDIAN DAY ON THE MARKET
31
UP 48%
VS 2023 (21)

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2024	2023	% Change
Waikiki	66	75	-12%
Ala Moana - Kakaako	40	49	-18%
Makiki - Moiliili	36	43	-16%
Ewa Plain	31	35	-11%
Downtown - Nuuanu	29	30	-3%
Pearl City - Aiea	28	27	4%
Mililani	25	18	39%
Waipahu	16	14	14%
Hawaii Kai	15	14	7%
Kaneohe	15	11	36%

NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales SEP 2024 vs. SEP 2023			Median Sales Price SEP 2024 vs. SEP 2023		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	40	49	-18%	\$785,000	\$735,000	7%
Downtown - Nuuanu	29	30	-3%	\$530,000	\$544,000	-3%
Ewa Plain	31	35	-11%	\$655,000	\$700,000	-6%
Hawaii Kai	15	14	7%	\$940,000	\$862,500	9%
Kailua - Waimanalo	7	8	-13%	\$785,000	\$1,032,500	-24%
Kalihi - Palama	10	12	-17%	\$415,000	\$380,750	9%
Kaneohe	15	11	36%	\$775,000	\$589,000	32%
Kapahulu - Diamond Head	8	1	700%	\$728,500	\$1,795,000	-59%
Makaha - Nanakuli	11	18	-39%	\$255,000	\$252,500	1%
Makakilo	8	6	33%	\$599,500	\$576,500	4%
Makiki - Moiliili	36	43	-16%	\$393,000	\$439,000	-10%
Mililani	25	18	39%	\$520,000	\$495,000	5%
Moanalua - Salt Lake	5	9	-44%	\$345,000	\$455,000	-24%
North Shore	4	1	300%	\$1,122,500	\$440,000	155%
Pearl City - Aiea	28	27	4%	\$448,750	\$500,000	-10%
Wahiawa	5	3	67%	\$385,000	\$340,000	13%
Waialae - Kahala	5	2	150%	\$490,000	\$618,500	-21%
Waikiki	66	75	-12%	\$465,000	\$507,500	-8%
Waipahu	16	14	14%	\$527,500	\$438,000	20%
Windward Coast	2	-	-	\$299,000	-	-
SUMMARY	366	376	-3%	\$517,500	\$532,500	-3%

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

SINGLE FAMILY HOMES YEAR-TO-DATE

2,101
HOMES SOLD

2024

1,985

HOMES SOLD

2023

6%

\$1,100,000

MEDIAN SALES PRICE

2024

\$1,050,000

MEDIAN SALES PRICE

2023

5%

18

MEDIAN DAYS ON THE MARKET

2024

22

MEDIAN DAYS ON THE MARKET

2023

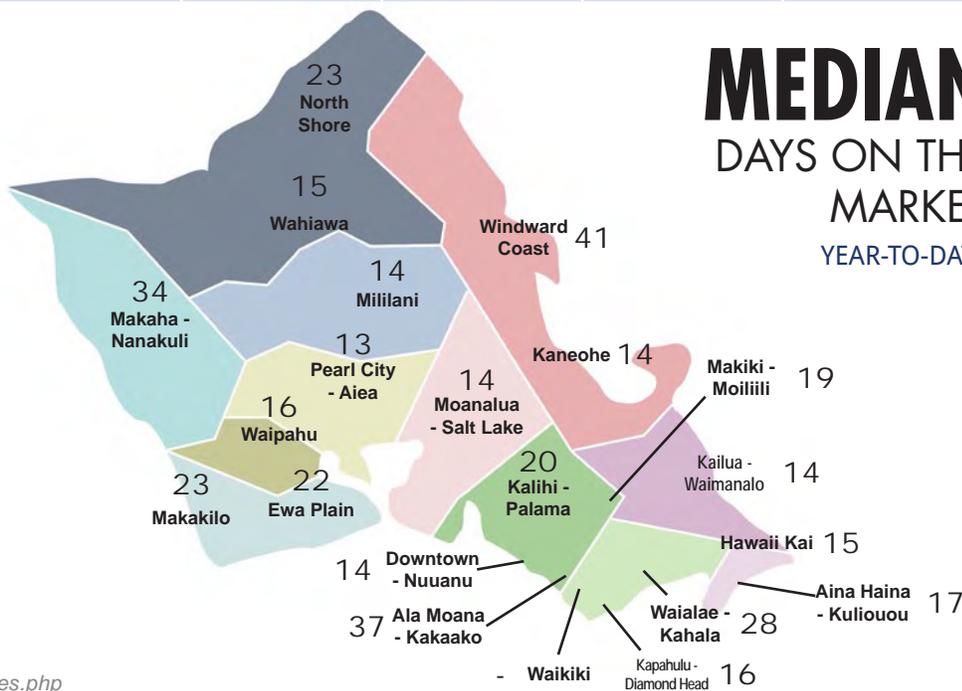
18%

SINGLE FAMILY HOMES

	Number of Sales			Median Sales Price		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	52	54	-4%	\$1,950,000	\$1,600,000	22%
Ala Moana - Kakaako	5	6	-17%	\$1,100,000	\$1,243,750	-12%
Downtown - Nuuanu	51	38	34%	\$1,200,000	\$1,123,500	7%
Ewa Plain	386	378	2%	\$892,000	\$890,000	0%
Hawaii Kai	105	95	11%	\$1,675,000	\$1,450,000	16%
Kailua - Waimanalo	193	194	-1%	\$1,656,000	\$1,600,000	4%
Kalihi - Palama	67	72	-7%	\$925,000	\$900,000	3%
Kaneohe	146	121	21%	\$1,200,000	\$1,150,000	4%
Kapahulu - Diamond Head	113	100	13%	\$1,400,000	\$1,355,000	3%
Makaha - Nanakuli	183	190	-4%	\$665,000	\$667,500	0%
Makakilo	65	75	-13%	\$1,012,500	\$1,020,000	-1%
Makiki - Moiliili	79	69	14%	\$1,628,000	\$1,510,000	8%
Mililani	108	108	0%	\$1,073,250	\$1,067,500	1%
Moanalua - Salt Lake	38	26	46%	\$1,230,000	\$1,272,500	-3%
North Shore	54	53	2%	\$1,437,500	\$1,400,000	3%
Pearl City - Aiea	163	140	16%	\$1,065,000	\$965,500	10%
Wahiawa	60	46	30%	\$825,000	\$840,000	-2%
Waialae - Kahala	64	58	10%	\$2,400,000	\$2,471,000	-3%
Waikiki	-	-	-	-	-	-
Waipahu	127	131	-3%	\$950,000	\$910,000	4%
Windward Coast	42	31	35%	\$960,000	\$1,150,000	-17%
SUMMARY	2,101	1,985	6%	\$1,100,000	\$1,050,000	5%

TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2024	2023	% Change
Ewa Plain	386	378	2%
Kailua - Waimanalo	193	194	-1%
Makaha - Nanakuli	183	190	-4%
Pearl City - Aiea	163	140	16%
Kaneohe	146	121	21%
Waipahu	127	131	-3%
Kapahulu - Diamond Head	113	100	13%
Mililani	108	108	0%
Hawaii Kai	105	95	11%
Makiki - Moiliili	79	69	14%



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

CONDOMINIUM
YEAR-TO-DATE

3,390
CONDOS SOLD
2024
3,592
CONDOS SOLD
2023

▼
-6%

\$510,000
MEDIAN SALES PRICE
2024
\$505,000
MEDIAN SALES PRICE
2023

▲
1%

29
MEDIAN DAYS ON THE MARKET
2024
20
MEDIAN DAYS ON THE MARKET
2023

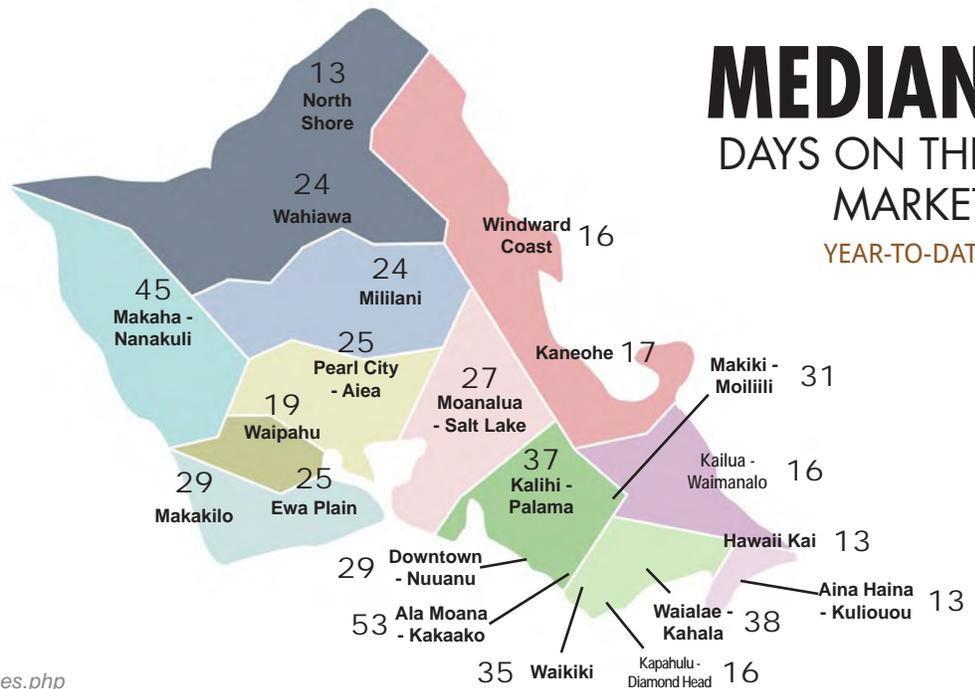
▲
45%

CONDOMINIUM

	Number of Sales			Median Sales Price		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	1	1	0%	\$829,000	\$655,000	27%
Ala Moana - Kakaako	372	412	-10%	\$747,000	\$690,000	8%
Downtown - Nuuanu	232	250	-7%	\$568,000	\$562,500	1%
Ewa Plain	256	310	-17%	\$690,000	\$675,000	2%
Hawaii Kai	110	119	-8%	\$814,500	\$849,000	-4%
Kailua - Waimanalo	75	87	-14%	\$787,500	\$754,500	4%
Kalihi - Palama	85	84	1%	\$400,000	\$400,000	0%
Kaneohe	126	110	15%	\$706,500	\$670,000	5%
Kapahulu - Diamond Head	58	48	21%	\$672,000	\$895,000	-25%
Makaha - Nanakuli	105	125	-16%	\$245,000	\$250,000	-2%
Makakilo	78	86	-9%	\$565,000	\$551,000	3%
Makiki - Moiliili	357	378	-6%	\$400,000	\$409,000	-2%
Mililani	216	228	-5%	\$515,000	\$510,000	1%
Moanalua - Salt Lake	114	120	-5%	\$428,250	\$440,000	-3%
North Shore	33	31	6%	\$1,000,000	\$810,000	23%
Pearl City - Aiea	210	198	6%	\$472,500	\$470,000	1%
Wahiawa	22	18	22%	\$347,500	\$327,000	6%
Waialae - Kahala	33	32	3%	\$625,000	\$631,250	-1%
Waikiki	775	818	-5%	\$435,000	\$420,000	4%
Waipahu	112	118	-5%	\$515,000	\$499,000	3%
Windward Coast	20	19	5%	\$354,950	\$155,000	129%
SUMMARY	3,390	3,592	-6%	\$510,000	\$505,000	1%

TOP 10 # OF SALES
BY NEIGHBORHOOD

Condominium	2024	2023	% Change
Waikiki	775	818	-5%
Ala Moana - Kakaako	372	412	-10%
Makiki - Moiliili	357	378	-6%
Ewa Plain	256	310	-17%
Downtown - Nuuanu	232	250	-7%
Mililani	216	228	-5%
Pearl City - Aiea	210	198	6%
Kaneohe	126	110	15%
Moanalua - Salt Lake	114	120	-5%
Waipahu	112	118	-5%



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

SINGLE FAMILY HOMES

▲ HOME SALES
VS 2023 (1,985)

2,101
UP 6%

\$1,100,000
UP 5%

MEDIAN SALES PRICE ▲
VS 2023
(\$1,050,000)

▼ MEDIAN
DAY ON THE MARKET
VS 2023 (22)

18
DOWN 18%

2,959
UP 14%

NEW LISTINGS ▲
VS 2023 (2,605)

▲ % OF ORIGINAL
LISTING PRICE RECEIVED
VS 2023
(98%)

99%
UP 1%

CONDOMINIUM

▼ HOME SALES
VS 2023 (3,592)

3,390
DOWN 6%

\$510,000
UP 1%

MEDIAN SALES PRICE ▲
VS 2023
(\$505,000)

▲ MEDIAN
DAY ON THE MARKET
VS 2023 (20)

29
UP 45%

5,633
UP 19%

NEW LISTINGS ▲
VS 2023 (4,751)

▼ % OF ORIGINAL
LISTING PRICE RECEIVED
VS 2023
(99%)

98%
DOWN 1%





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.

ANNOUNCEMENT UPDATE for HARPTA increase for Hawaii
Real Property occurring on or after September 15, 2018

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



MERCY PALMER AVP Sales Executive C: (808) 280-0725 Mercy.Palmer@fnd.com President's Club, Gold	KURT JOHNSON AVP Sales Executive C: (808) 722-1902 Kurt.Johnson@fnd.com	CHRISTINE PARKE AVP Sales Executive C: (808) 282-2550 Christine.Parke@fnd.com	NYLES KLOK Sales Executive C: (808) 550-7892 Nyles.Klok@fnd.com	DARRELLE GLUSHENKO VP Strategic Relations Manager B: (808) 564-0439 C: (808) 423-6925 Darrelle.Glushenko@fnd.com	RETA CHIN VP Sales Manager C: (808) 268-6554 Reta.Chin@fnd.com
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Hawaii Sales Team

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A ESCROW OF HAWAII

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

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