

OAHU REAL ESTATE REPORT



OAHU | APRIL 2024

APRIL 2024 YTD VS. APRIL 2023 YTD

LEEWARD WEST

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



LEEWARD EAST

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



Number of Recorded transactions from January 1, 2024 – April 30, 2024

Single Family Homes

Condominiums

% of Closed Sales by Districts through April 30, 2024

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
SINGLE FAMILY HOMES	38%	855	▲	12%	\$1,072,500	▲	6%
CONDOMINIUM	62%	1,401	▼	-4%	\$510,000	▲	2%
OAHU TOTAL SALES		2,256	▲	1%			

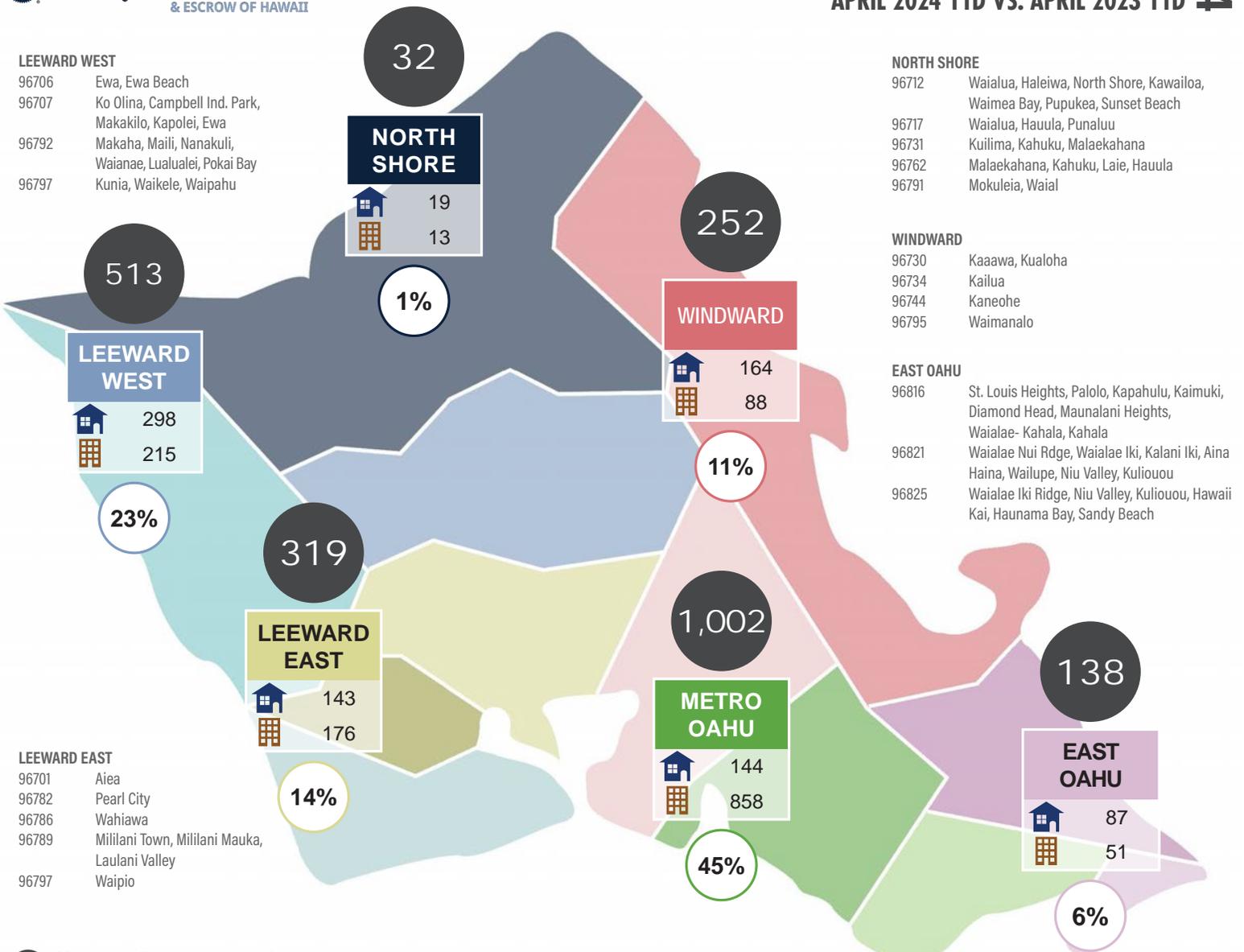


Yvonne Ahsing | Henson Balais | Jasmine Bishaw | Reta Chin | Darrelle Glushenko | Kalina Goulette | Liz Hughes | Jarvis Isa | Kurt Johnson | Mandy Marumoto | Autumn Matsuwaki | David Palk | Christine Parke | Kristina Piasecki | Daisy Su | Kai Li Woolworth | Charlene Valencia | Kerra Wong

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



NORTH SHORE

- 96712 Waialua, Haleiwa, North Shore, Kailoia, 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

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

SINGLE FAMILY HOMES April 2024 VS. April 2023

HOME SALES
262
UP 26%
VS 2023 (208)

MEDIAN SALES PRICE
\$1,100,000
UP 10%
VS 2023 (\$999,995)

MEDIAN DAY ON THE MARKET
17
DOWN 29%
VS 2023 (24)

TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2024	2023	% Change
Ewa Plain	52	21	148%
Kailua - Waimanalo	26	25	4%
Makaha - Nanakuli	26	23	13%
Pearl City - Aiea	21	14	50%
Kapahulu - Diamond Head	16	13	23%
Waipahu	15	14	7%
Kaneohe	14	11	27%
Hawaii Kai	13	11	18%
Downtown - Nuuanu	10	3	233%
Mililani	10	16	-38%

SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales APR 2024 vs. APR 2023			Median Sales Price APR 2024 vs. APR 2023		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	6	10	-40%	\$1,812,500	\$1,708,750	6%
Ala Moana - Kakaako	-	2	-100%	-	\$1,010,000	-
Downtown - Nuuanu	10	3	233%	\$1,179,870	\$940,000	26%
Ewa Plain	52	21	148%	\$878,750	\$900,000	-2%
Hawaii Kai	13	11	18%	\$1,300,000	\$1,250,000	4%
Kailua - Waimanalo	26	25	4%	\$1,840,000	\$1,500,000	23%
Kalihi - Palama	7	11	-36%	\$875,000	\$900,000	-3%
Kaneohe	14	11	27%	\$1,103,000	\$960,000	15%
Kapahulu - Diamond Head	16	13	23%	\$1,182,500	\$1,350,000	-12%
Makaha - Nanakuli	26	23	13%	\$675,000	\$630,000	7%
Makakilo	2	7	-71%	\$1,379,000	\$810,000	70%
Makiki - Moiliili	9	8	13%	\$1,595,000	\$1,414,000	13%
Mililani	10	16	-38%	\$1,192,500	\$1,141,250	4%
Moanalua - Salt Lake	7	4	75%	\$1,375,000	\$990,000	39%
North Shore	6	7	-14%	\$1,827,500	\$1,900,000	-4%
Pearl City - Aiea	21	14	50%	\$1,040,999	\$907,500	15%
Wahiawa	9	6	50%	\$795,000	\$845,000	-6%
Waialae - Kahala	8	1	700%	\$1,875,000	\$5,125,000	-63%
Waikiki	-	-	-	-	-	-
Waipahu	15	14	7%	\$1,010,000	\$860,000	17%
Windward Coast	5	1	400%	\$890,000	\$1,100,000	-19%
SUMMARY	262	208	26%	\$1,100,000	\$999,995	10%

CONDOMINIUM April 2024 VS. April 2023

HOME SALES
431
UP 3%
VS 2023 (420)

MEDIAN SALES PRICE
\$528,000
UP 6%
VS 2023 (\$500,000)

MEDIAN DAY ON THE MARKET
29
UP 45%
VS 2023 (20)

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2024	2023	% Change
Waikiki	107	104	3%
Ala Moana - Kakaako	52	47	11%
Makiki - Moiliili	44	41	7%
Downtown - Nuuanu	40	21	90%
Ewa Plain	25	35	-29%
Mililani	25	39	-36%
Pearl City - Aiea	18	21	-14%
Kaneohe	16	13	23%
Makaha - Nanakuli	16	17	-6%
Moanalua - Salt Lake	14	17	-18%

NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales APR 2024 vs. APR 2023			Median Sales Price APR 2024 vs. APR 2023		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	52	47	11%	\$745,000	\$775,000	-4%
Downtown - Nuuanu	40	21	90%	\$635,000	\$487,000	30%
Ewa Plain	25	35	-29%	\$670,000	\$700,000	-4%
Hawaii Kai	12	18	-33%	\$777,500	\$905,000	-14%
Kailua - Waimanalo	9	8	13%	\$860,000	\$830,000	4%
Kalihi - Palama	11	5	120%	\$385,000	\$360,000	7%
Kaneohe	16	13	23%	\$639,500	\$675,000	-5%
Kapahulu - Diamond Head	7	6	17%	\$620,000	\$592,500	5%
Makaha - Nanakuli	16	17	-6%	\$207,500	\$245,000	-15%
Makakilo	7	8	-13%	\$530,000	\$565,000	-6%
Makiki - Moiliili	44	41	7%	\$422,500	\$468,800	-10%
Mililani	25	39	-36%	\$510,000	\$515,000	-1%
Moanalua - Salt Lake	14	17	-18%	\$450,500	\$419,000	8%
North Shore	4	3	33%	\$1,537,500	\$795,000	93%
Pearl City - Aiea	18	21	-14%	\$475,000	\$495,000	-4%
Wahiawa	3	-	-	\$98,000	-	-
Waialae - Kahala	3	4	-25%	\$170,000	\$875,000	-81%
Waikiki	107	104	3%	\$480,000	\$367,500	31%
Waipahu	14	10	40%	\$533,500	\$520,000	3%
Windward Coast	4	3	33%	\$528,000	\$150,000	252%
SUMMARY	431	420	3%	\$528,000	\$500,000	6%

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

SINGLE FAMILY HOMES
YEAR-TO-DATE

855
HOMES SOLD
2024

767
HOMES SOLD
2023

▲
12%

\$1,072,500
MEDIAN SALES PRICE
2024

\$1,010,000
MEDIAN SALES PRICE
2023

▲
6%

25
MEDIAN DAYS ON THE MARKET
2024

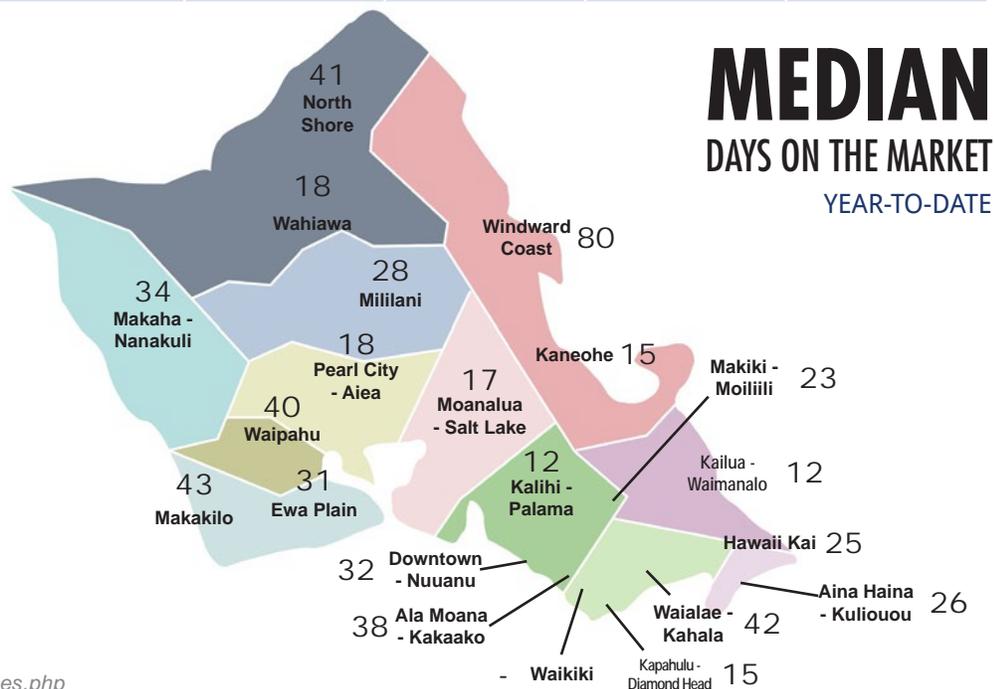
32
MEDIAN DAYS ON THE MARKET
2023

▼
22%

SINGLE FAMILY HOMES	Number of Sales			Median Sales Price		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	22	24	-8%	\$1,637,500	\$2,002,500	-18%
Ala Moana - Kakaako	2	2	0%	\$1,000,000	\$1,010,000	-1%
Downtown - Nuuanu	21	14	50%	\$1,259,739	\$1,105,000	14%
Ewa Plain	156	120	30%	\$872,000	\$900,000	-3%
Hawaii Kai	43	41	5%	\$1,655,000	\$1,450,000	14%
Kailua - Waimanalo	86	80	8%	\$1,765,000	\$1,500,000	18%
Kalihi - Palama	24	35	-31%	\$921,000	\$850,000	8%
Kaneohe	58	46	26%	\$1,135,500	\$1,095,000	4%
Kapahulu - Diamond Head	48	39	23%	\$1,295,000	\$1,350,000	-4%
Makaha - Nanakuli	78	82	-5%	\$650,000	\$656,500	-1%
Makakilo	19	28	-32%	\$999,999	\$977,500	2%
Makiki - Moiliili	29	31	-6%	\$1,595,000	\$1,500,000	6%
Mililani	38	36	6%	\$1,073,250	\$1,057,000	2%
Moanalua - Salt Lake	20	10	100%	\$1,288,000	\$1,025,000	26%
North Shore	19	22	-14%	\$2,025,000	\$1,293,500	57%
Pearl City - Aiea	74	63	17%	\$1,021,016	\$910,000	12%
Wahiawa	31	18	72%	\$825,000	\$802,000	3%
Waialae - Kahala	22	19	16%	\$2,175,000	\$2,350,000	-7%
Waikiki	0	0	-	-	-	-
Waipahu	45	48	-6%	\$950,000	\$920,000	3%
Windward Coast	20	9	122%	\$960,000	\$1,080,000	-11%
SUMMARY	855	767	12%	\$1,072,500	\$1,010,000	6%

TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2024	2023	% Change
Ewa Plain	156	120	30%
Kailua - Waimanalo	86	80	8%
Makaha - Nanakuli	78	82	-5%
Pearl City - Aiea	74	63	17%
Kaneohe	58	46	26%
Kapahulu - Diamond Head	48	39	23%
Waipahu	45	48	-6%
Hawaii Kai	43	41	5%
Mililani	38	36	6%
Wahiawa	31	18	72%



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

CONDOMINIUM
YEAR-TO-DATE

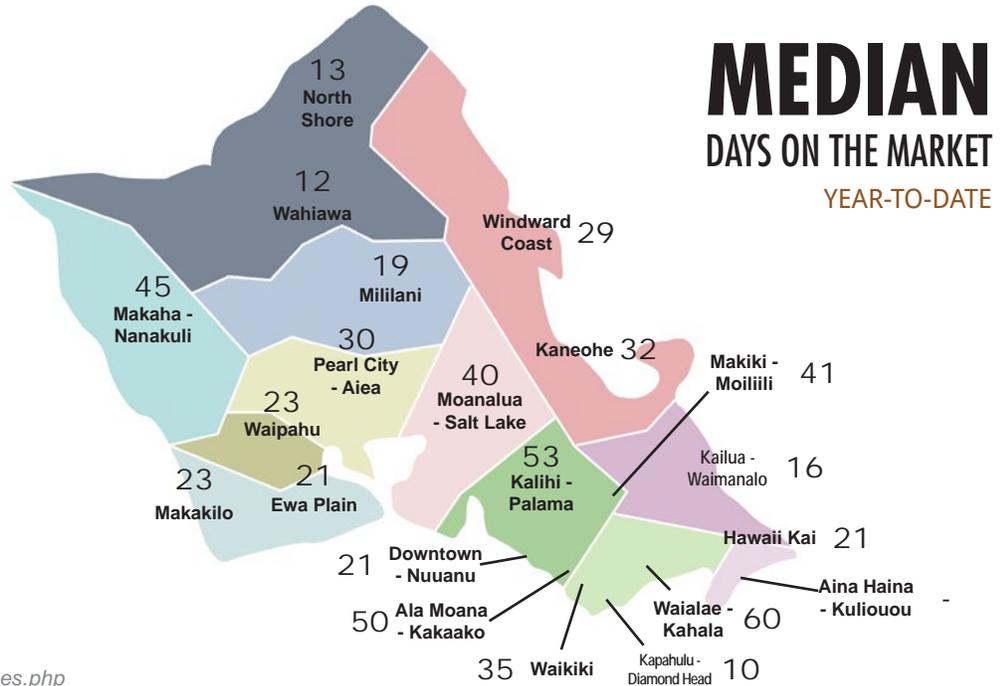
1,401 CONDOS SOLD 2024	-4%	\$510,000 MEDIAN SALES PRICE 2024	2%	31 MEDIAN DAYS ON THE MARKET 2024	29%
1,464 CONDOS SOLD 2023		\$500,000 MEDIAN SALES PRICE 2023		24 MEDIAN DAYS ON THE MARKET 2023	

CONDOMINIUM

	Number of Sales			Median Sales Price		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	148	171	-13%	\$699,500	\$723,750	-3%
Downtown - Nuuanu	107	110	-3%	\$590,000	\$547,500	8%
Ewa Plain	97	122	-20%	\$670,000	\$637,000	5%
Hawaii Kai	39	58	-33%	\$730,000	\$832,500	-12%
Kailua - Waimanalo	34	36	-6%	\$752,500	\$747,500	1%
Kalihi - Palama	37	32	16%	\$380,000	\$392,500	-3%
Kaneohe	46	45	2%	\$707,500	\$644,000	10%
Kapahulu - Diamond Head	25	20	25%	\$620,000	\$628,500	-1%
Makaha - Nanakuli	39	50	-22%	\$260,000	\$245,000	6%
Makakilo	33	40	-18%	\$570,000	\$550,000	4%
Makiki - Moiliili	146	127	15%	\$412,000	\$419,000	-2%
Mililani	89	100	-11%	\$515,600	\$499,500	3%
Moanalua - Salt Lake	51	44	16%	\$430,000	\$422,000	2%
North Shore	13	12	8%	\$1,012,500	\$922,000	10%
Pearl City - Aiea	80	77	4%	\$450,000	\$466,250	-3%
Wahiawa	7	4	75%	\$350,000	\$291,000	20%
Waialae - Kahala	12	11	9%	\$582,500	\$670,000	-13%
Waikiki	344	355	-3%	\$444,000	\$416,500	7%
Waipahu	46	45	2%	\$529,000	\$503,500	5%
Windward Coast	8	5	60%	\$480,000	\$150,000	220%
SUMMARY	1,401	1,464	-4%	\$510,000	\$500,000	2%

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2024	2023	% Change
Waikiki	344	355	-3%
Ala Moana - Kakaako	148	171	-13%
Makiki - Moiliili	146	127	15%
Downtown - Nuuanu	107	110	-3%
Ewa Plain	97	122	-20%
Mililani	89	100	-11%
Pearl City - Aiea	80	77	4%
Moanalua - Salt Lake	51	44	16%
Kaneohe	46	45	2%
Waipahu	46	45	2%



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

SINGLE FAMILY HOMES

▲ HOME SALES
VS 2023 (767)

855
UP 12%

\$1,072,500
UP 6%

MEDIAN SALES PRICE ▲
VS 2023 (\$1,010,000)

▼ MEDIAN
DAY ON THE MARKET
VS 2023 (32)

25
DOWN 22%

1,220
UP 12%

NEW LISTINGS ▲
VS 2023 (1,086)

▲ % OF ORIGINAL
LISTING PRICE RECEIVED
VS 2023 (97%)

98%
UP 1%

CONDOMINIUM

▼ HOME SALES
VS 2023 (1,464)

1,401
DOWN 4%

\$510,000
UP 2%

MEDIAN SALES PRICE ▲
VS 2023 (\$500,000)

▲ MEDIAN
DAY ON THE MARKET
VS 2023 (24)

31
UP 29%

2,417
UP 18%

NEW LISTINGS ▲
VS 2023 (2,048)

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

98%
0%



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

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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.

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*FNT Internal Update July, 2018

STATE OF HAWAII | ALL COUNTIES
REAL PROPERTY TAX
FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024

Honolulu County

CLASS	Taxable Building per/\$1,000
Residential Principal Residence	\$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 <small>Tax rate applied to the net taxable value of the property up to \$1,000,000.</small>	\$4.50
Residential A - Tier 2 <small>Tax rate applied to the net taxable value of the property in excess of \$1,000,000.</small>	\$10.50
Bed and breakfast home	\$6.50

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due
 For More Information Visit: www.realpropertyhonolulu.com

Hawai'i County

CLASS	Tax Rate per/\$1,000
Affordable Rental Housing	\$6.15
Residential *Portion valued less than \$2 million	\$11.10
Residential *Portion valued at \$2 million and more	\$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	\$6.15

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Dec 31, 2023 Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year
Feb 20, 2024 2nd half of fiscal year tax payment due
June 30, 2024 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

Maui County

2023-2024

CLASS All rates are per \$1,000 of net taxable assessed valuation

Owner-Occupied	
Tier 1, Up to \$1 Million	\$1.90
Tier 2, \$1,000,001 to \$3 Million	\$2.00
Tier 3, More Than \$3 Million	\$2.75
Non-Owner-Occupied	
Tier 1, Up to \$1 Million	\$5.85
Tier 2, \$1,000,001 to \$4.5 Million	\$8.00
Tier 3, More Than \$4.5 Million	\$12.50
Apartment	\$3.50
Hotel And Resort	\$11.75
Time Share	\$14.60
Transient Vacation Rental/Short-Term Rental Home	\$11.85
Long-Term Rental	
Tier 1, Up to \$1 Million	\$3.00
Tier 2, \$1,000,001 to \$3 Million	\$5.00
Tier 3, More Than \$3 Million	\$8.00
Agricultural	\$5.74
Conservation	\$6.43
Commercial	\$6.05
Industrial	\$7.05
Commercialized Residential	\$4.40

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Dec 31, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due
 For Info On Classifications Visit: www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes

Kauai County

CLASS	Tax Rate per/\$1,000
Homestead	\$2.59
Residential	\$5.45
Vacation Rental	\$9.85
Hotel and Resort	\$10.85
Commercial	\$8.10
Industrial	\$8.10
Agricultural	\$6.75
Conservation	\$6.75
Residential Investor	\$9.40
Commercialized Home Use	\$5.05

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due
 For more information visit: www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax/Assessment

