

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

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
- 96825 Waialae Iki Ridge, Niu Valley, Kuliouou, Hawaii Kai, Haunama Bay, Sandy Beach

LEEWARD EAST

- 96701 Aiea
- 96782 Pearl City
- 96786 Wahiawa
- 96789 Millilani Town, Millilani
- 96797 Mauka, Laulani Valley
- 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, 2025 – April 30, 2025

🏠 Single Family Homes

🏢 Condominiums

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

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	37%	810	▼	-5%	\$1,158,000	▲	8%
🏢 CONDOMINIUM	63%	1,369	▼	-2%	\$510,000	=	0%
OAHU TOTAL SALES		2,179	▼	-3%			



Yvonne Ahsing | Henson Balais | Jasmine Bishaw | Reta Chin | Brian Chan | Amelie Comesario | Darrelle Glushenko | Kalia Goulette | Liz Hughes | Jarvis Isa | Kurt Johnson | Mandy Marumoto | Christine Parke | Kristina Piasecki | Daisy Su | George Weeks IV | Kerri 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 360+ YEARS OF COMBINED EXPERIENCE

Oahu Escrow & Sales Team

SINGLE FAMILY HOMES
APRIL 2025 VS. APRIL 2024

HOME SALES
241
DOWN 8% ▼
VS 2024 (262)

MEDIAN SALES PRICE
\$1,170,000
UP 6% ▲
VS 2024 (\$1,100,000)

MEDIAN DAY ON THE MARKET
29
UP 71% ▲
VS 2024 (17)

TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2025	2024	% Change
Ewa Plain	30	52	-42%
Makaha - Nanakuli	24	26	-8%
Kailua - Waimanalo	22	26	-15%
Kapahulu - Diamond Head	15	16	-6%
Waipahu	15	15	0%
Hawaii Kai	14	13	8%
Kaneohe	14	14	0%
Pearl City - Aiea	14	21	-33%
Kalihi - Palama	13	7	86%
Mililani	12	10	20%

SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales Apr 2025 vs. Apr 2024			Median Sales Price Apr 2025 vs. Apr 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	10	6	67%	\$1,557,500	\$1,812,500	-14%
Ala Moana - Kakaako	1	-	-	\$1,200,000	-	-
Downtown - Nuuanu	3	10	-70%	\$1,280,000	\$1,179,870	8%
Ewa Plain	30	52	-42%	\$945,000	\$878,750	8%
Hawaii Kai	14	13	8%	\$1,518,750	\$1,300,000	17%
Kailua - Waimanalo	22	26	-15%	\$1,630,000	\$1,840,000	-11%
Kalihi - Palama	13	7	86%	\$1,170,000	\$875,000	34%
Kaneohe	14	14	0%	\$1,175,000	\$1,103,000	7%
Kapahulu - Diamond Head	15	16	-6%	\$1,400,000	\$1,182,500	18%
Makaha - Nanakuli	24	26	-8%	\$630,000	\$675,000	-7%
Makakilo	7	2	250%	\$1,270,000	\$1,379,000	-8%
Makiki - Moiliili	7	9	-22%	\$1,570,000	\$1,595,000	-2%
Mililani	12	10	20%	\$1,047,500	\$1,192,500	-12%
Moanalua - Salt Lake	3	7	-57%	\$1,359,000	\$1,375,000	-1%
North Shore	12	6	100%	\$1,425,000	\$1,827,500	-22%
Pearl City - Aiea	14	21	-33%	\$1,090,500	\$1,040,999	5%
Wahiawa	9	9	0%	\$875,000	\$795,000	10%
Waialae - Kahala	12	8	50%	\$2,300,000	\$1,875,000	23%
Waikiki	-	-	-	-	-	-
Waipahu	15	15	0%	\$950,000	\$1,010,000	-6%
Windward Coast	4	5	-20%	\$1,175,000	\$890,000	32%
SUMMARY	241	262	-8%	\$1,170,000	\$1,100,000	6%

CONDOMINIUM
APRIL 2025 VS. APRIL 2024

HOME SALES
395
DOWN 8% ▼
VS 2024 (431)

MEDIAN SALES PRICE
\$505,000
DOWN 4% ▼
VS 2024 (\$528,000)

MEDIAN DAY ON THE MARKET
43
UP 48% ▲
VS 2024 (29)

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2025	2024	% Change
Waikiki	88	107	-18%
Ala Moana - Kakaako	49	52	-6%
Ewa Plain	34	25	36%
Makiki - Moiliili	34	44	-23%
Pearl City - Aiea	27	18	50%
Downtown - Nuuanu	24	40	-40%
Kaneohe	17	16	6%
Waipahu	17	14	21%
Kapahulu - Diamond Head	15	7	114%
Mililani	14	25	-44%

NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales Apr 2025 vs. Apr 2024			Median Sales Price Apr 2025 vs. Apr 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	49	52	-6%	\$650,000	\$745,000	-13%
Downtown - Nuuanu	24	40	-40%	\$552,500	\$635,000	-13%
Ewa Plain	34	25	36%	\$639,000	\$670,000	-5%
Hawaii Kai	13	12	8%	\$764,000	\$777,500	-2%
Kailua - Waimanalo	9	9	0%	\$775,000	\$860,000	-10%
Kalihi - Palama	7	11	-36%	\$375,000	\$385,000	-3%
Kaneohe	17	16	6%	\$712,000	\$639,500	11%
Kapahulu - Diamond Head	15	7	114%	\$625,000	\$620,000	1%
Makaha - Nanakuli	11	16	-31%	\$206,000	\$207,500	-1%
Makakilo	10	7	43%	\$546,000	\$530,000	3%
Makiki - Moiliili	34	44	-23%	\$375,000	\$422,500	-11%
Mililani	14	25	-44%	\$512,000	\$510,000	0%
Moanalua - Salt Lake	14	14	0%	\$456,000	\$450,500	1%
North Shore	2	4	-50%	\$1,465,750	\$1,537,500	-5%
Pearl City - Aiea	27	18	50%	\$395,000	\$475,000	-17%
Wahiawa	1	3	-67%	\$120,000	\$98,000	22%
Waialae - Kahala	3	3	0%	\$590,000	\$170,000	247%
Waikiki	88	107	-18%	\$428,750	\$480,000	-11%
Waipahu	17	14	21%	\$450,000	\$533,500	-16%
Windward Coast	6	4	50%	\$363,450	\$528,000	-31%
SUMMARY	395	431	-8%	\$505,000	\$528,000	-4%

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

SINGLE FAMILY HOMES

YEAR-TO-DATE

810
HOMES SOLD
2025

855
HOMES SOLD
2024

-5%

\$1,158,000
MEDIAN SALES PRICE
2025

\$1,072,500
MEDIAN SALES PRICE
2024

8%

23
MEDIAN DAYS ON THE MARKET
2025

25
MEDIAN DAYS ON THE MARKET
2024

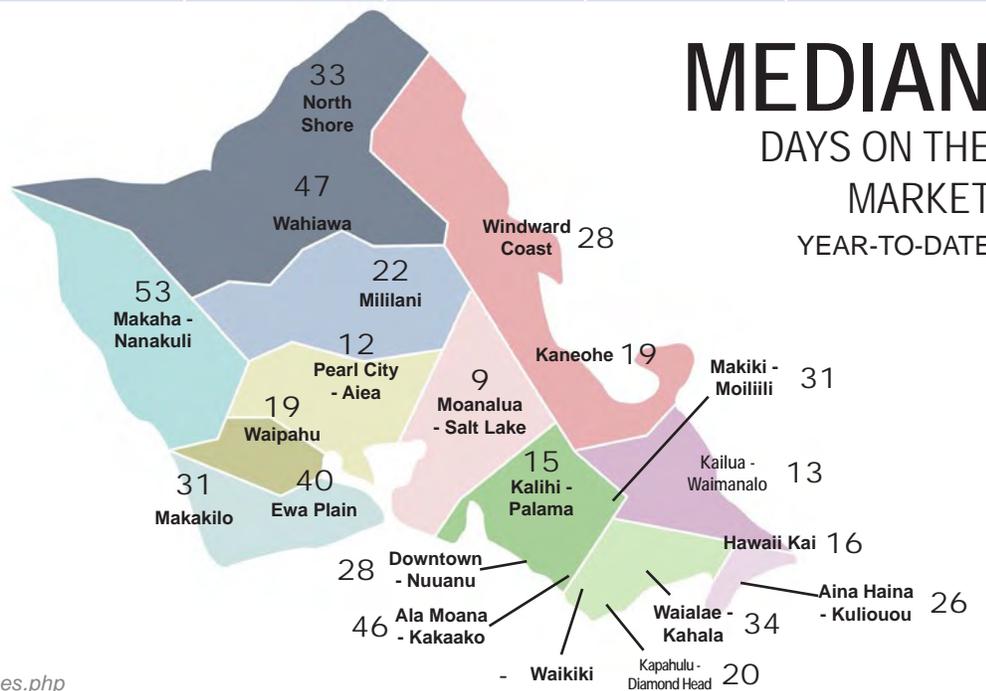
8%

SINGLE FAMILY HOMES

	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	22	22	0%	\$1,930,000	\$1,637,500	18%
Ala Moana - Kakaako	3	2	50%	\$1,240,000	\$1,000,000	24%
Downtown - Nuuanu	21	21	0%	\$1,375,000	\$1,259,739	9%
Ewa Plain	106	156	-32%	\$930,000	\$872,000	7%
Hawaii Kai	48	43	12%	\$1,617,500	\$1,655,000	-2%
Kailua - Waimanalo	72	86	-16%	\$1,635,000	\$1,765,000	-7%
Kalihi - Palama	38	24	58%	\$1,035,000	\$921,000	12%
Kaneohe	61	58	5%	\$1,200,000	\$1,135,500	6%
Kapahulu - Diamond Head	57	48	19%	\$1,375,000	\$1,295,000	6%
Makaha - Nanakuli	57	78	-27%	\$620,000	\$650,000	-5%
Makakilo	28	19	47%	\$1,123,694	\$999,999	12%
Makiki - Moiliili	27	29	-7%	\$1,498,955	\$1,595,000	-6%
Mililani	43	38	13%	\$1,040,000	\$1,073,250	-3%
Moanalua - Salt Lake	14	20	-30%	\$1,322,500	\$1,288,000	3%
North Shore	33	19	74%	\$1,598,896	\$2,025,000	-21%
Pearl City - Aiea	57	74	-23%	\$1,080,000	\$1,021,016	6%
Wahiawa	18	31	-42%	\$845,000	\$825,000	2%
Waialae - Kahala	31	22	41%	\$2,750,000	\$2,175,000	26%
Waikiki	0	0	-	-	-	-
Waipahu	61	45	36%	\$975,000	\$950,000	3%
Windward Coast	13	20	-35%	\$1,179,000	\$960,000	23%
SUMMARY	810	855	-5%	\$1,158,000	\$1,072,500	8%

TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2025	2024	% Change
Ewa Plain	106	156	-32%
Kailua - Waimanalo	72	86	-16%
Kaneohe	61	58	5%
Waipahu	61	45	36%
Kapahulu - Diamond Head	57	48	19%
Makaha - Nanakuli	57	78	-27%
Pearl City - Aiea	57	74	-23%
Hawaii Kai	48	43	12%
Mililani	43	38	13%
Kalihi - Palama	25	17	47%



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

CONDOMINIUM YEAR-TO-DATE

1,369
CONDOS SOLD
2025

1,401
CONDOS SOLD
2024

-2%

\$510,000
MEDIAN SALES PRICE
2025

\$510,000
MEDIAN SALES PRICE
2024

0%

43
MEDIAN DAYS ON THE MARKET
2025

31
MEDIAN DAYS ON THE MARKET
2024

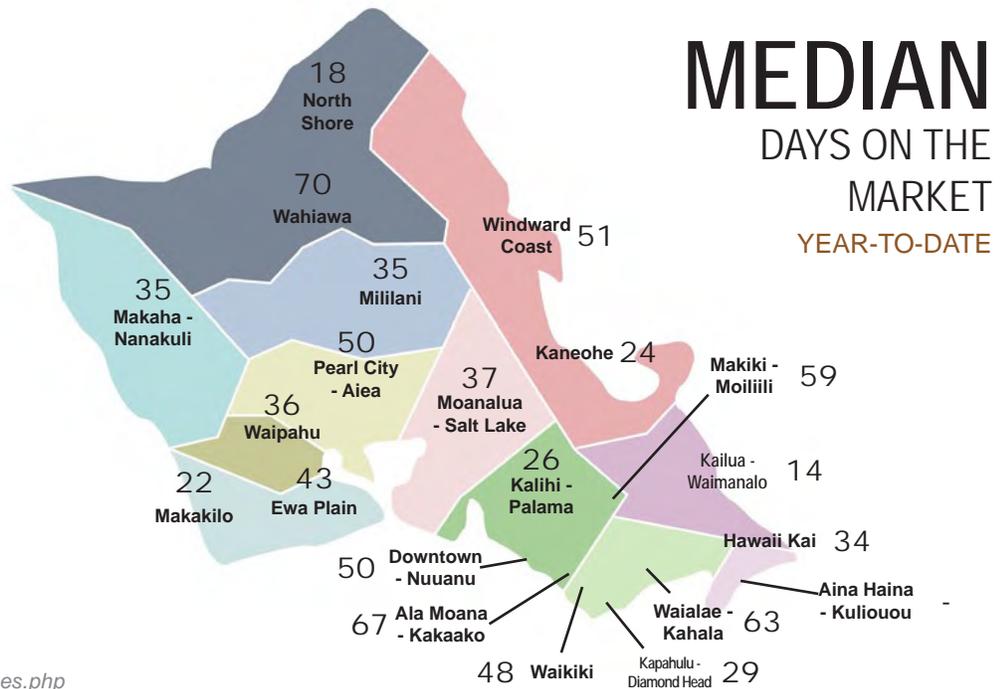
39%

CONDOMINIUM

	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	183	148	24%	\$760,000	\$699,500	9%
Downtown - Nuuanu	94	107	-12%	\$522,500	\$590,000	-11%
Ewa Plain	118	97	22%	\$660,000	\$670,000	-1%
Hawaii Kai	43	39	10%	\$785,000	\$730,000	8%
Kailua - Waimanalo	30	34	-12%	\$772,500	\$752,500	3%
Kalihi - Palama	28	37	-24%	\$392,500	\$380,000	3%
Kaneohe	53	46	15%	\$692,600	\$707,500	-2%
Kapahulu - Diamond Head	31	25	24%	\$605,000	\$620,000	-2%
Makaha - Nanakuli	45	39	15%	\$215,000	\$260,000	-17%
Makakilo	28	33	-15%	\$539,500	\$570,000	-5%
Makiki - Moiliili	132	146	-10%	\$375,000	\$412,000	-9%
Mililani	64	89	-28%	\$516,500	\$515,600	0%
Moanalua - Salt Lake	46	51	-10%	\$405,500	\$430,000	-6%
North Shore	14	13	8%	\$530,000	\$1,012,500	-48%
Pearl City - Aiea	80	80	0%	\$465,000	\$450,000	3%
Wahiawa	6	7	-14%	\$279,500	\$350,000	-20%
Waialae - Kahala	12	12	0%	\$644,000	\$582,500	11%
Waikiki	300	344	-13%	\$445,000	\$444,000	0%
Waipahu	46	46	0%	\$487,500	\$529,000	-8%
Windward Coast	16	8	100%	\$372,500	\$480,000	-22%
SUMMARY	1,369	1,401	-2%	\$510,000	\$510,000	0%

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2025	2024	% Change
Waikiki	300	344	-13%
Ala Moana - Kakaako	183	148	24%
Makiki - Moiliili	132	146	-10%
Ewa Plain	118	97	22%
Downtown - Nuuanu	94	107	-12%
Pearl City - Aiea	80	80	0%
Mililani	64	89	-28%
Kaneohe	53	46	15%
Moanalua - Salt Lake	46	51	-10%
Waipahu	46	46	0%



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

SINGLE FAMILY HOMES

▼ HOME SALES
VS 2024 (855)



▲ MEDIAN SALES PRICE
VS 2024 (\$1,072,500)

▼ MEDIAN DAYS ON THE MARKET
VS 2024 (25)



▲ NEW LISTINGS
VS 2024 (1,220)

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



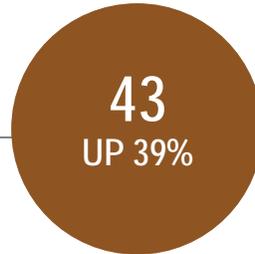
CONDOMINIUM

▼ CONDO SALES
VS 2024 (1,401)



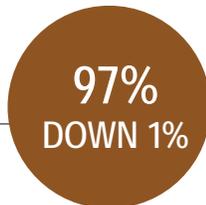
▲ MEDIAN SALES PRICE
VS 2024 (\$510,000)

▲ MEDIAN DAYS ON THE MARKET
VS 2024 (31)



▲ NEW LISTINGS
VS 2024 (2,417)

▼ % 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.

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*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



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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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