

### 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 – August 31, 2024



Single Family Homes



Condominiums



% of Closed Sales by Districts through August 31, 2024

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
SINGLE FAMILY HOMES	38%	1,884	▲	8%	\$1,100,000	▲	5%
CONDOMINIUM	62%	3,024	▼	-6%	\$508,000	▲	1%
<b>OAHU TOTAL SALES</b>		<b>4,908</b>	▼	<b>-1%</b>			



Yvonne Ahsing | Henson Balais | Jasmine Bishaw | Reta Chin | Darrelle Glushenko | Kalia Goulette | Liz Hughes | Jarvis Isa | Kurt Johnson | Mandy Marumoto | David Palk | Christine Parke | Kristina Piasecki | Daisy Su | Kai Li Woolworth | 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

*Dahu Escrow & Sales Team*

### SINGLE FAMILY HOMES August 2024 VS. August 2023

<b>HOME SALES</b> <b>253</b> 0%	<b>MEDIAN SALES PRICE</b> <b>\$1,122,000</b> UP 1%	<b>MEDIAN DAY ON THE MARKET</b> <b>14</b> DOWN 22%
VS 2023 (252)	VS 2023 (\$1,110,000)	VS 2023 (18)

#### TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2024	2023	% Change
Ewa Plain	40	53	-25%
Makaha - Nanakuli	21	25	-16%
Kaneohe	18	12	50%
Kapahulu - Diamond Head	18	13	38%
Mililani	18	18	0%
Waipahu	18	22	-18%
Kailua - Waimanalo	17	25	-32%
Pearl City - Aiea	15	10	50%
Kalihi - Palama	13	5	160%
Makiki - Moiliili	13	3	333%

### SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales AUG 2024 vs. AUG 2023			Median Sales Price AUG 2024 vs. AUG 2023		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	4	9	-56%	\$3,330,000	\$1,410,000	136%
Ala Moana - Kakaako	1	-	-	\$2,200,000	-	-
Downtown - Nuuanu	7	7	0%	\$1,000,000	\$1,370,000	-27%
Ewa Plain	40	53	-25%	\$934,500	\$900,000	4%
Hawaii Kai	8	13	-38%	\$1,745,000	\$1,775,000	-2%
Kailua - Waimanalo	17	25	-32%	\$1,650,000	\$1,805,000	-9%
Kalihi - Palama	13	5	160%	\$856,885	\$1,210,000	-29%
Kaneohe	18	12	50%	\$1,200,000	\$1,349,500	-11%
Kapahulu - Diamond Head	18	13	38%	\$1,285,000	\$1,200,000	7%
Makaha - Nanakuli	21	25	-16%	\$630,000	\$690,000	-9%
Makakilo	6	7	-14%	\$1,260,000	\$1,010,000	25%
Makiki - Moiliili	13	3	333%	\$1,600,000	\$1,650,000	-3%
Mililani	18	18	0%	\$1,037,500	\$1,060,500	-2%
Moanalua - Salt Lake	7	6	17%	\$1,035,000	\$1,339,500	-23%
North Shore	10	7	43%	\$1,700,500	\$1,400,000	21%
Pearl City - Aiea	15	10	50%	\$1,049,000	\$1,015,000	3%
Wahiawa	6	6	0%	\$980,000	\$817,500	20%
Waialae - Kahala	10	8	25%	\$2,077,500	\$1,972,500	5%
Waikiki	-	-	-	-	-	-
Waipahu	18	22	-18%	\$958,500	\$888,000	8%
Windward Coast	3	3	0%	\$760,000	\$672,000	13%
<b>SUMMARY</b>	<b>253</b>	<b>252</b>	<b>0%</b>	<b>\$1,122,000</b>	<b>\$1,110,000</b>	<b>1%</b>

### CONDOMINIUM August 2024 VS. August 2023

<b>HOME SALES</b> <b>401</b> DOWN 5%	<b>MEDIAN SALES PRICE</b> <b>\$500,000</b> DOWN 3%	<b>MEDIAN DAY ON THE MARKET</b> <b>28</b> UP 56%
VS 2023 (422)	VS 2023 (\$515,000)	VS 2023 (18)

#### TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2024	2023	% Change
Waikiki	84	86	-2%
Makiki - Moiliili	46	56	-18%
Ewa Plain	38	41	-7%
Ala Moana - Kakaako	36	44	-18%
Mililani	35	29	21%
Pearl City - Aiea	32	23	39%
Downtown - Nuuanu	18	22	-18%
Kaneohe	17	11	55%
Waipahu	15	15	0%
Makaha - Nanakuli	12	14	-14%

### NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales AUG 2024 vs. AUG 2023			Median Sales Price AUG 2024 vs. AUG 2023		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	36	44	-18%	\$835,000	\$727,500	15%
Downtown - Nuuanu	18	22	-18%	\$559,500	\$569,500	-2%
Ewa Plain	38	41	-7%	\$720,000	\$679,000	6%
Hawaii Kai	10	11	-9%	\$800,000	\$914,000	-12%
Kailua - Waimanalo	6	11	-45%	\$994,000	\$775,000	28%
Kalihi - Palama	6	11	-45%	\$385,000	\$479,000	-20%
Kaneohe	17	11	55%	\$575,000	\$625,000	-8%
Kapahulu - Diamond Head	8	9	-11%	\$810,000	\$601,000	35%
Makaha - Nanakuli	12	14	-14%	\$224,000	\$257,500	-13%
Makakilo	9	9	0%	\$525,000	\$559,000	-6%
Makiki - Moiliili	46	56	-18%	\$409,500	\$384,500	7%
Mililani	35	29	21%	\$455,000	\$558,000	-18%
Moanalua - Salt Lake	12	15	-20%	\$395,000	\$380,000	4%
North Shore	3	8	-63%	\$530,000	\$860,750	-38%
Pearl City - Aiea	32	23	39%	\$460,000	\$425,000	8%
Wahiawa	5	-	-	\$360,000	-	-
Waialae - Kahala	6	3	100%	\$699,000	\$659,000	6%
Waikiki	84	86	-2%	\$400,000	\$475,000	-16%
Waipahu	15	15	0%	\$395,000	\$510,000	-23%
Windward Coast	3	4	-25%	\$173,251	\$408,556	-58%
<b>SUMMARY</b>	<b>401</b>	<b>422</b>	<b>-5%</b>	<b>\$500,000</b>	<b>\$515,000</b>	<b>-3%</b>

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



**CONDOMINIUM**  
YEAR-TO-DATE

3,024  
CONDOS SOLD  
2024  
**3,216**  
CONDOS SOLD  
2023  
-6%

\$508,000  
MEDIAN SALES PRICE  
2024  
**\$502,000**  
MEDIAN SALES PRICE  
2023  
1%

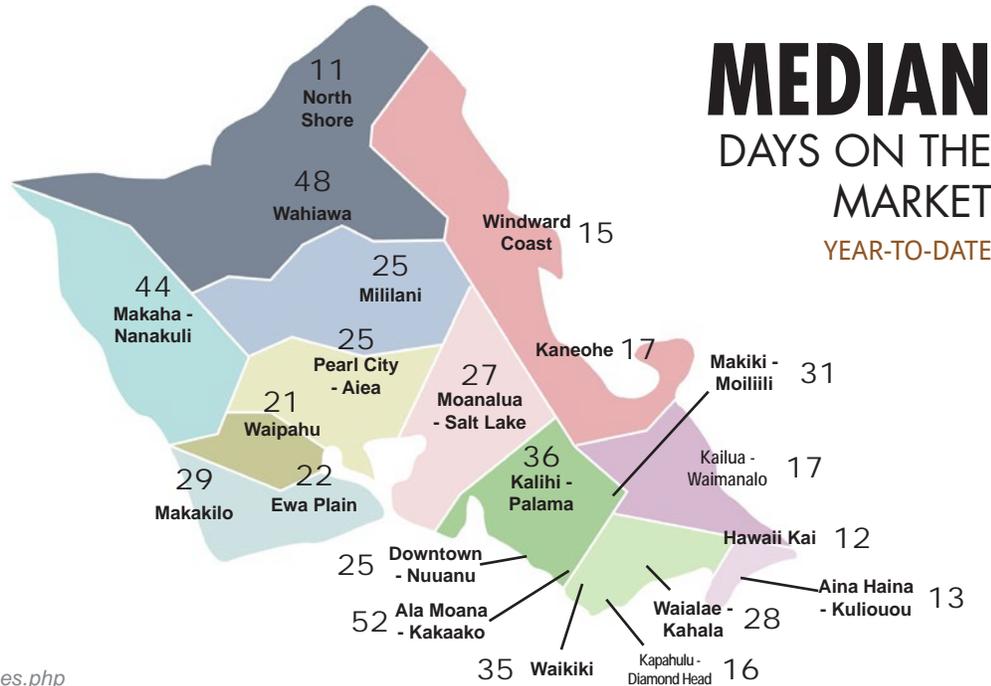
29  
MEDIAN DAYS ON THE MARKET  
2024  
**20**  
MEDIAN DAYS ON THE MARKET  
2023  
45%

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	332	363	-9%	\$740,000	\$690,000	7%
Downtown - Nuuanu	203	220	-8%	\$574,000	\$565,000	2%
Ewa Plain	225	275	-18%	\$695,000	\$670,000	4%
Hawaii Kai	95	105	-10%	\$800,000	\$840,000	-5%
Kailua - Waimanalo	68	79	-14%	\$790,000	\$745,000	6%
Kalihi - Palama	75	72	4%	\$399,888	\$400,000	0%
Kaneohe	111	99	12%	\$698,000	\$675,000	3%
Kapahulu - Diamond Head	50	47	6%	\$647,000	\$790,000	-18%
Makaha - Nanakuli	94	107	-12%	\$245,000	\$250,000	-2%
Makakilo	70	80	-13%	\$562,500	\$550,000	2%
Makiki - Moiliili	321	335	-4%	\$400,000	\$405,000	-1%
Mililani	191	210	-9%	\$515,000	\$512,500	0%
Moanalua - Salt Lake	109	111	-2%	\$430,000	\$435,000	-1%
North Shore	29	30	-3%	\$1,000,000	\$830,000	20%
Pearl City - Aiea	182	171	6%	\$481,500	\$467,500	3%
Wahiawa	17	15	13%	\$345,000	\$324,000	6%
Waialae - Kahala	28	30	-7%	\$630,000	\$631,250	0%
Waikiki	709	743	-5%	\$430,000	\$418,500	3%
Waipahu	96	104	-8%	\$507,500	\$500,000	2%
Windward Coast	18	19	-5%	\$354,950	\$155,000	129%
<b>SUMMARY</b>	<b>3,024</b>	<b>3,216</b>	<b>-6%</b>	<b>\$508,000</b>	<b>\$502,000</b>	<b>1%</b>

TOP 10 # OF SALES  
BY NEIGHBORHOOD

Condominium	2024	2023	% Change
Waikiki	709	743	-5%
Ala Moana - Kakaako	332	363	-9%
Makiki - Moiliili	321	335	-4%
Ewa Plain	225	275	-18%
Downtown - Nuuanu	203	220	-8%
Mililani	191	210	-9%
Pearl City - Aiea	182	171	6%
Kaneohe	111	99	12%
Moanalua - Salt Lake	109	111	-2%
Waipahu	96	104	-8%



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

## SINGLE FAMILY HOMES

▲ HOME SALES  
VS 2023 (1,753)

**1,884**  
UP 8%

**\$1,100,000**  
UP 5%

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

▼ MEDIAN  
DAY ON THE MARKET  
VS 2023 (23)

**18**  
DOWN 22%

**2,608**  
UP 12%

NEW LISTINGS ▲  
VS 2023 (2,324)

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

**99%**  
UP 1%

## CONDOMINIUM

▼ HOME SALES  
VS 2023 (3,216)

**3,024**  
DOWN 6%

**\$508,000**  
UP 1%

MEDIAN SALES PRICE ▲  
VS 2023  
(\$502,000)

▲ MEDIAN  
DAY ON THE MARKET  
VS 2023 (20)

**29**  
UP 45%

**5,002**  
UP 18%

NEW LISTINGS ▲  
VS 2023 (4,235)

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

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%<sup>+</sup>** 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** 1<sup>st</sup> half of fiscal year tax payment due  
**Sep 30, 2024** Deadline for filing exemption claims & ownership documents  
**Feb 20, 2025** 2<sup>nd</sup> half of fiscal year tax payment due

For More Information Visit: [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com)

## Hawai'i County

Classification	Tax Rate (Per \$1,000)	Rate
Affordable Rental Housing		\$5.75
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		\$5.75

### REAL PROPERTY TAX DUE DATES:

**Aug 20, 2024** 1<sup>st</sup> 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** 2<sup>nd</sup> 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](https://hawaiipropertytax.com/tax_rates.html)



**CHRISTINE PARKE** AVP Sales Executive C: (808) 282-2620 [Christine.Parke@fnf.com](mailto:Christine.Parke@fnf.com)  
**KURT JOHNSON** AVP Sales Executive C: (808) 722-1902 [Kurt.Johnson@fnf.com](mailto:Kurt.Johnson@fnf.com)  
**DARRELLE GLUSHENKO** VP Strategic Relations Manager D: (808) 564-0439 C: (808) 429-6925 [Darrelle.Glushenko@fnf.com](mailto:Darrelle.Glushenko@fnf.com)  
**MERCY PALMER** AVP Sales Executive C: (808) 280-6726 [Mercy.Palmer@fnf.com](mailto:Mercy.Palmer@fnf.com)  
**BETA CHIN** VP Sales Manager C: (808) 268-6554 [Beta.Chin@fnf.com](mailto:Beta.Chin@fnf.com)

Trusted everywhere, every day. [www.FidelityHawaii.com](http://www.FidelityHawaii.com) *Hawaii Sales Team* Fidelity National Title & ESCROW OF HAWAII

Trusted everywhere, every day.

# 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** 1<sup>st</sup> half of fiscal year tax payment due  
**Dec 31, 2024** Deadline for filing exemption claims & ownership documents  
**Feb 20, 2025** 2<sup>nd</sup> half of fiscal year tax payment due

For Info On Classifications Visit: [www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes](http://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** 1<sup>st</sup> half of fiscal year tax payment due  
**Sep 30, 2024** Deadline for filing exemption claims & ownership documents  
**Feb 20, 2025** 2<sup>nd</sup> half of fiscal year tax payment due

For more information visit: [www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax-Assessment](http://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax-Assessment)

[www.FidelityHawaii.com](http://www.FidelityHawaii.com)

Fidelity National Title & ESCROW OF HAWAII