

### 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 Milliani Town, Milliani
- 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 – February 28, 2025

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through February 28, 2025

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	36%	167	▼	-7%	\$1,185,000	▲	10%
🏢 CONDOMINIUM	64%	293	▼	-12%	\$494,000	▼	-4%
OAHU TOTAL SALES		460	▼	-10%			



Yvonne Ahsing | Henson Balais | Jasmine Bishaw | Amelie Comesario | Reta Chin | Darrelle Glushenko | Kalia Goulette | Liz Hughes | Jarvis Isa | 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 150+ YEARS OF COMBINED EXPERIENCE

Dahu Escrow & Sales Team

**SINGLE FAMILY HOMES**  
February 2025 VS. February 2024

HOME SALES <b>167</b> DOWN 7% ▼ VS 2024 (179)	MEDIAN SALES PRICE <b>\$1,185,000</b> UP 10% ▲ VS 2024 (\$1,075,000)	MEDIAN DAY ON THE MARKET <b>23</b> DOWN 23% ▼ VS 2024 (30)
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TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2025	2024	% Change
Ewa Plain	24	21	14%
Waipahu	20	12	67%
Kaneohe	19	22	-14%
Kailua - Waimanalo**	18	26	-31%
Kapahulu - Diamond Head	13	8	63%
Kalihi - Palama	9	6	50%
Pearl City - Aiea	9	16	-44%
Makaha - Nanakuli	7	15	-53%
Mililani	7	10	-30%
Downtown - Nuuanu	6	1	500%

SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales FEB 2025 vs. FEB 2024			Median Sales Price FEB 2025 vs. FEB 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	3	8	-63%	\$1,525,000	\$1,765,000	-14%
Ala Moana - Kakaako	1	1	0%	\$1,550,000	\$900,000	72%
Downtown - Nuuanu	6	1	500%	\$1,525,000	\$880,000	73%
Ewa Plain	24	21	14%	\$979,500	\$815,000	20%
Hawaii Kai	6	9	-33%	\$1,892,000	\$2,300,000	-18%
Kailua - Waimanalo	18	26	-31%	\$1,575,000	\$1,707,500	-8%
Kalihi - Palama	9	6	50%	\$936,000	\$1,090,000	-14%
Kaneohe	19	22	-14%	\$1,190,000	\$1,125,000	6%
Kapahulu - Diamond Head	13	8	63%	\$1,420,000	\$1,285,000	11%
Makaha - Nanakuli	7	15	-53%	\$739,700	\$725,000	2%
Makakilo	4	4	0%	\$1,145,000	\$902,500	27%
Makiki - Moiliili	5	4	25%	\$1,600,000	\$1,711,500	-7%
Mililani	7	10	-30%	\$1,040,000	\$1,072,500	-3%
Moanalua - Salt Lake	3	2	50%	\$610,000	\$1,465,000	-58%
North Shore	4	2	100%	\$1,225,500	\$1,655,000	-26%
Pearl City - Aiea	9	16	-44%	\$945,000	\$945,000	0%
Wahiawa	-	5	-100%	-	\$800,000	-
Waialae - Kahala	6	3	100%	\$3,667,500	\$4,500,000	-19%
Waikiki	-	-	-	-	-	-
Waipahu	20	12	67%	\$1,022,500	\$897,000	14%
Windward Coast	3	4	-25%	\$1,050,000	\$960,000	9%
<b>SUMMARY</b>	<b>167</b>	<b>179</b>	<b>-7%</b>	<b>\$1,185,000</b>	<b>\$1,075,000</b>	<b>10%</b>

**CONDOMINIUM**  
February 2025 VS. February 2024

HOME SALES <b>293</b> DOWN 12% ▼ VS 2024 (334)	MEDIAN SALES PRICE <b>\$494,000</b> DOWN 4% ▼ VS 2024 (\$512,500)	MEDIAN DAY ON THE MARKET <b>48</b> UP 23% ▲ VS 2024 (39)
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TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2025	2024	% Change
Waikiki	67	85	-21%
Ala Moana - Kakaako	37	29	28%
Makiki - Moiliili	33	39	-15%
Ewa Plain	24	27	-11%
Downtown - Nuuanu	21	26	-19%
Kaneohe	15	8	88%
Pearl City - Aiea	14	16	-13%
Mililani	13	18	-28%
Moanalua - Salt Lake	10	14	-29%
Waipahu	10	7	43%

NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales FEB 2025 vs. FEB 2024			Median Sales Price FEB 2025 vs. FEB 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	37	29	28%	\$625,000	\$477,000	31%
Downtown - Nuuanu	21	26	-19%	\$525,000	\$608,000	-14%
Ewa Plain	24	27	-11%	\$602,000	\$680,000	-11%
Hawaii Kai	9	14	-36%	\$925,900	\$708,500	31%
Kailua - Waimanalo	4	10	-60%	\$837,500	\$697,000	20%
Kalihi - Palama	6	8	-25%	\$411,500	\$377,000	9%
Kaneohe	15	8	88%	\$539,000	\$777,500	-31%
Kapahulu - Diamond Head	3	5	-40%	\$605,000	\$1,000,000	-40%
Makaha - Nanakuli	9	6	50%	\$230,000	\$335,000	-31%
Makakilo	5	13	-62%	\$570,000	\$665,000	-14%
Makiki - Moiliili	33	39	-15%	\$400,000	\$415,000	-4%
Mililani	13	18	-28%	\$555,000	\$540,000	3%
Moanalua - Salt Lake	10	14	-29%	\$377,500	\$433,000	-13%
North Shore	4	2	100%	\$660,000	\$917,500	-28%
Pearl City - Aiea	14	16	-13%	\$412,500	\$412,500	0%
Wahiawa	2	1	100%	\$286,000	\$350,000	-18%
Waialae - Kahala	3	3	0%	\$628,000	\$495,000	27%
Waikiki	67	85	-21%	\$423,000	\$443,000	-5%
Waipahu	10	7	43%	\$456,500	\$405,000	13%
Windward Coast	4	3	33%	\$313,000	\$369,900	-15%
<b>SUMMARY</b>	<b>293</b>	<b>334</b>	<b>-12%</b>	<b>\$494,000</b>	<b>\$512,500</b>	<b>-4%</b>

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

## SINGLE FAMILY HOMES

YEAR-TO-DATE

363  
HOMES SOLD  
2025

363  
HOMES SOLD  
2024

0%

\$1,150,000  
MEDIAN SALES PRICE  
2025

\$1,055,000  
MEDIAN SALES PRICE  
2024

9%

25  
MEDIAN DAYS ON THE MARKET  
2025

29  
MEDIAN DAYS ON THE MARKET  
2024

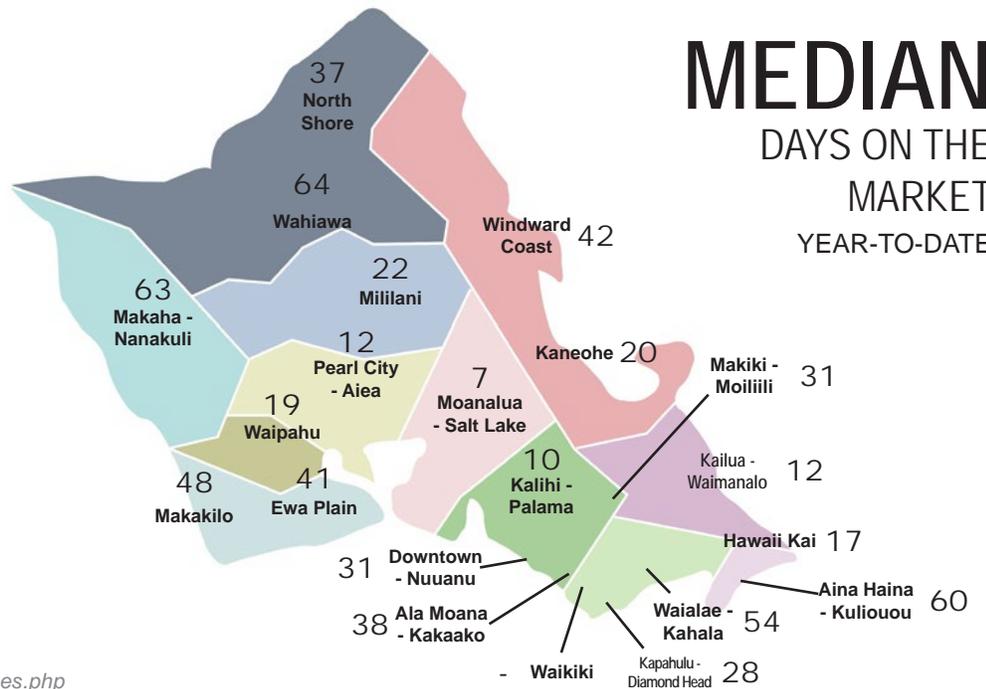
14%

### SINGLE FAMILY HOMES

	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	7	11	-36%	\$1,575,000	\$1,575,000	0%
Ala Moana - Kakaako	2	1	100%	\$1,395,000	\$900,000	55%
Downtown - Nuuanu	13	7	86%	\$1,455,000	\$1,100,000	32%
Ewa Plain	57	55	4%	\$900,000	\$850,000	6%
Hawaii Kai	16	20	-20%	\$1,675,000	\$1,712,500	-2%
Kailua - Waimanalo	30	41	-27%	\$1,575,000	\$1,715,000	-8%
Kalihi - Palama	16	13	23%	\$978,000	\$935,000	5%
Kaneohe	34	32	6%	\$1,176,561	\$1,175,000	0%
Kapahulu - Diamond Head	25	18	39%	\$1,280,000	\$1,345,000	-5%
Makaha - Nanakuli	23	36	-36%	\$615,000	\$685,000	-10%
Makakilo	10	7	43%	\$1,132,000	\$799,000	42%
Makiki - Moiliili	13	11	18%	\$1,497,910	\$1,600,000	-6%
Mililani	17	19	-11%	\$990,000	\$1,060,000	-7%
Moanalua - Salt Lake	6	5	20%	\$1,300,000	\$1,525,000	-15%
North Shore	13	6	117%	\$2,187,500	\$1,655,000	32%
Pearl City - Aiea	25	30	-17%	\$1,110,000	\$957,500	16%
Wahiawa	4	12	-67%	\$845,500	\$810,000	4%
Waialae - Kahala	12	9	33%	\$2,834,000	\$2,400,000	18%
Waikiki	-	-	-	-	-	-
Waipahu	34	19	79%	\$993,500	\$900,000	10%
Windward Coast	6	11	-45%	\$1,115,000	\$925,000	21%
<b>SUMMARY</b>	<b>363</b>	<b>363</b>	<b>0%</b>	<b>\$1,150,000</b>	<b>\$1,055,000</b>	<b>9%</b>

### TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2025	2024	% Change
Ewa Plain	57	55	4%
Kaneohe	34	32	6%
Waipahu	34	19	79%
Kailua - Waimanalo**	30	41	-27%
Kapahulu - Diamond Head	25	18	39%
Pearl City - Aiea	25	30	-17%
Makaha - Nanakuli	23	36	-36%
Mililani	17	19	-11%
Hawaii Kai	16	20	-20%
Kalihi - Palama	16	13	23%



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

## CONDOMINIUM YEAR-TO-DATE

605  
CONDOS SOLD  
2025

626  
CONDOS SOLD  
2024

-3%

\$513,125  
MEDIAN SALES PRICE  
2025

\$510,000  
MEDIAN SALES PRICE  
2024

1%

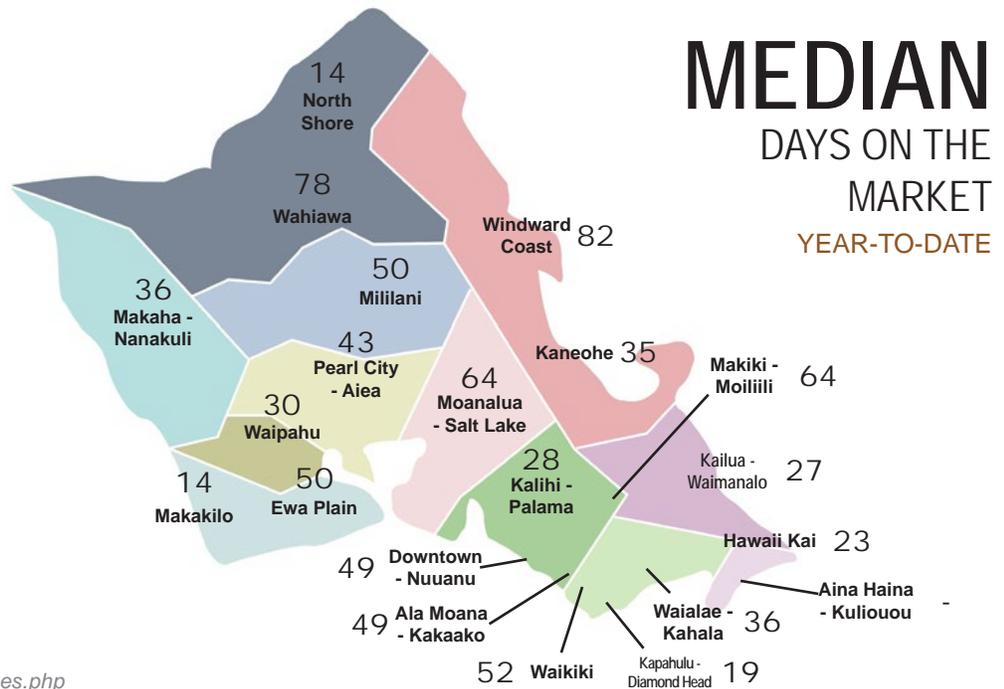
46  
MEDIAN DAYS ON THE MARKET  
2025

34  
MEDIAN DAYS ON THE MARKET  
2024

35%

CONDOMINIUM	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	84	58	45%	\$767,500	\$511,500	50%
Downtown - Nuuanu	46	47	-2%	\$442,500	\$606,000	-27%
Ewa Plain	51	45	13%	\$675,000	\$670,000	1%
Hawaii Kai	20	20	0%	\$792,500	\$724,000	9%
Kailua - Waimanalo	11	18	-39%	\$950,000	\$714,500	33%
Kalihi - Palama	12	19	-37%	\$411,500	\$380,000	8%
Kaneohe	26	18	44%	\$597,500	\$772,500	-23%
Kapahulu - Diamond Head	9	12	-25%	\$594,000	\$712,500	-17%
Makaha - Nanakuli	23	14	64%	\$275,000	\$322,500	-15%
Makakilo	10	19	-47%	\$565,000	\$585,000	-3%
Makiki - Moiliili	55	66	-17%	\$399,000	\$412,000	-3%
Mililani	33	36	-8%	\$555,000	\$540,000	3%
Moanalua - Salt Lake	22	23	-4%	\$405,500	\$429,000	-5%
North Shore	9	5	80%	\$595,000	\$560,000	6%
Pearl City - Aiea	28	35	-20%	\$480,000	\$415,000	16%
Wahiawa	3	3	0%	\$310,000	\$350,000	-11%
Waialae - Kahala	5	7	-29%	\$682,500	\$585,000	17%
Waikiki	132	155	-15%	\$435,000	\$435,000	0%
Waipahu	19	23	-17%	\$485,000	\$520,000	-7%
Windward Coast	7	3	133%	\$430,000	\$369,900	16%
<b>SUMMARY</b>	<b>605</b>	<b>626</b>	<b>-3%</b>	<b>\$513,125</b>	<b>\$510,000</b>	<b>1%</b>

TOP 10 # OF SALES BY NEIGHBORHOOD			
Condominium	2025	2024	% Change
Waikiki	132	155	-15%
Ala Moana - Kakaako	84	58	45%
Makiki - Moiliili	55	66	-17%
Ewa Plain	51	45	13%
Downtown - Nuuanu	46	47	-2%
Mililani	33	36	-8%
Pearl City - Aiea	28	35	-20%
Kaneohe	26	18	44%
Makaha - Nanakuli	23	14	64%
Moanalua - Salt Lake	22	23	-4%



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

SINGLE FAMILY HOMES

HOME SALES  
VS 2024 (363)



\$1,150,000  
UP 9%

MEDIAN SALES PRICE  
VS 2024 (\$1,055,000)

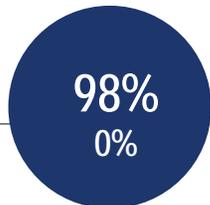
MEDIAN DAYS ON THE MARKET  
VS 2024 (29)



617  
UP 6%

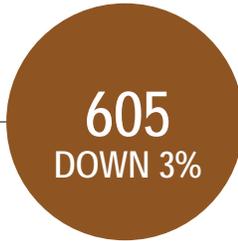
NEW LISTINGS  
VS 2024 (580)

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



CONDOMINIUM

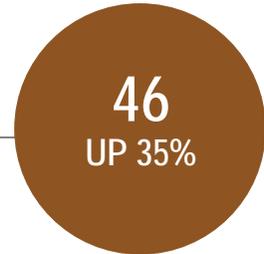
CONDO SALES  
VS 2024 (626)



\$513,125  
UP 1%

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

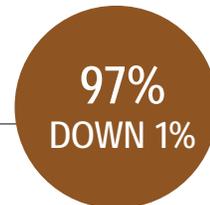
MEDIAN DAYS ON THE MARKET  
VS 2024 (34)



1,380  
UP 24%

NEW LISTINGS  
VS 2024 (1,114)

% 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
<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

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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%<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.

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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** 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		\$5.95
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** 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)



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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** 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)

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