

### LEEWARD WEST

- 96706 Ewa, Ewa Beach
- 96707 Ko Olina, Campbell Ind. Park, Makahilo, 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, Waialae Iki Ridge, Niu Valley, Kuliouou, Hawaii Kai, Haunama Bay, Sandy Beach
- 96825

### LEEWARD EAST

- 96701 Aiea
- 96782 Pearl City
- 96786 Wahiawa
- 96789 Milliani Town, Milliani
- 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, 2025 – January 31, 2025

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through January 31, 2025

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	39%	196	▲	7%	\$1,120,000	▲	10%
🏢 CONDOMINIUM	61%	312	▲	7%	\$539,500	▲	7%
OAHU TOTAL SALES		508	▲	7%			



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 | 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**  
January 2025 VS. January 2024

HOME SALES <b>196</b> UP 7% ▲ VS 2024 (184)	MEDIAN SALES PRICE <b>\$1,120,000</b> UP 10% ▲ VS 2024 (\$1,021,016)	MEDIAN DAY ON THE MARKET <b>25</b> DOWN 14% ▼ VS 2024 (29)
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**TOP 10 # OF SALES BY NEIGHBORHOOD**

Single Family Homes	2025	2024	% Change
Ewa Plain	33	34	-3%
Makaha - Nanakuli	16	21	-24%
Pearl City - Aiea	16	14	14%
Kaneohe	15	10	50%
Waipahu	14	7	100%
Kailua - Waimanalo	12	15	-20%
Kapahulu - Diamond Head	12	10	20%
Hawaii Kai	10	11	-9%
Mililani	10	9	11%
North Shore	9	4	125%

**SINGLE FAMILY HOMES**

NEIGHBORHOOD	Number of Sales JAN 2025 vs. JAN 2024			Median Sales Price JAN 2025 vs. JAN 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	4	3	33%	\$2,225,000	\$1,575,000	41%
Ala Moana - Kakaako	1	-	-	\$1,240,000	-	-
Downtown - Nuuanu	7	6	17%	\$1,446,500	\$1,190,000	22%
Ewa Plain	33	34	-3%	\$880,000	\$865,000	2%
Hawaii Kai	10	11	-9%	\$1,487,500	\$1,675,000	-11%
Kailua - Waimanalo	12	15	-20%	\$1,555,039	\$1,725,000	-10%
Kalihi - Palama	7	7	0%	\$1,020,000	\$925,000	10%
Kaneohe	15	10	50%	\$1,163,121	\$1,280,000	-9%
Kapahulu - Diamond Head	12	10	20%	\$1,260,000	\$1,425,000	-12%
Makaha - Nanakuli	16	21	-24%	\$607,000	\$649,000	-6%
Makakilo	6	3	100%	\$1,132,000	\$799,000	42%
Makiki - Moiliili	8	7	14%	\$1,310,000	\$1,488,888	-12%
Mililani	10	9	11%	\$937,500	\$975,000	-4%
Moanalua - Salt Lake	3	3	0%	\$1,680,000	\$1,525,000	10%
North Shore	9	4	125%	\$2,350,000	\$2,065,000	14%
Pearl City - Aiea	16	14	14%	\$1,162,500	\$977,500	19%
Wahiawa	4	7	-43%	\$845,500	\$820,000	3%
Waialae - Kahala	6	6	0%	\$2,559,000	\$1,716,500	49%
Waikiki	-	-	-	-	-	-
Waipahu	14	7	100%	\$958,500	\$950,000	1%
Windward Coast	3	7	-57%	\$1,180,000	\$900,000	31%
<b>SUMMARY</b>	<b>196</b>	<b>184</b>	<b>7%</b>	<b>\$1,120,000</b>	<b>\$1,021,016</b>	<b>10%</b>

**CONDOMINIUM**  
January 2025 VS. January 2024

HOME SALES <b>312</b> UP 7% ▲ VS 2024 (292)	MEDIAN SALES PRICE <b>\$539,500</b> UP 7% ▲ VS 2024 (\$502,500)	MEDIAN DAY ON THE MARKET <b>39</b> UP 35% ▲ VS 2024 (29)
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**TOP 10 # OF SALES BY NEIGHBORHOOD**

Condominium	2025	2024	% Change
Waikiki	65	70	-7%
Ala Moana - Kakaako	47	29	62%
Ewa Plain	27	18	50%
Downtown - Nuuanu	25	21	19%
Makiki - Moiliili	22	27	-19%
Mililani	20	18	11%
Makaha - Nanakuli	14	8	75%
Pearl City - Aiea	14	19	-26%
Moanalua - Salt Lake	12	9	33%
Hawaii Kai	11	6	83%

NEIGHBORHOOD	Number of Sales JAN 2025 vs. JAN 2024			Median Sales Price JAN 2025 vs. JAN 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	47	29	62%	\$780,000	\$600,000	30%
Downtown - Nuuanu	25	21	19%	\$399,000	\$550,000	-27%
Ewa Plain	27	18	50%	\$710,000	\$635,000	12%
Hawaii Kai	11	6	83%	\$740,000	\$774,000	-4%
Kailua - Waimanalo	7	8	-13%	\$975,000	\$755,000	29%
Kalihi - Palama	6	11	-45%	\$389,000	\$380,000	2%
Kaneohe	11	10	10%	\$725,000	\$752,500	-4%
Kapahulu - Diamond Head	6	7	-14%	\$567,000	\$607,000	-7%
Makaha - Nanakuli	14	8	75%	\$280,000	\$310,000	-10%
Makakilo	5	6	-17%	\$500,000	\$532,500	-6%
Makiki - Moiliili	22	27	-19%	\$389,500	\$405,000	-4%
Mililani	20	18	11%	\$567,500	\$535,000	6%
Moanalua - Salt Lake	12	9	33%	\$479,000	\$400,000	20%
North Shore	5	3	67%	\$450,000	\$440,000	2%
Pearl City - Aiea	14	19	-26%	\$515,000	\$415,000	24%
Wahiawa	1	2	-50%	\$310,000	\$364,000	-15%
Waialae - Kahala	2	4	-50%	\$875,000	\$655,000	34%
Waikiki	65	70	-7%	\$479,000	\$424,500	13%
Waipahu	9	16	-44%	\$500,000	\$525,000	-5%
Windward Coast	3	-	-	\$440,000	-	-
<b>SUMMARY</b>	<b>312</b>	<b>292</b>	<b>7%</b>	<b>\$539,500</b>	<b>\$502,500</b>	<b>7%</b>

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

## SINGLE FAMILY HOMES

YEAR-TO-DATE

196  
HOMES SOLD  
2025

184  
HOMES SOLD  
2024

7%

\$1,120,000  
MEDIAN SALES PRICE  
2025

\$1,021,016  
MEDIAN SALES PRICE  
2024

10%

25  
MEDIAN DAYS ON THE MARKET  
2025

29  
MEDIAN DAYS ON THE MARKET  
2024

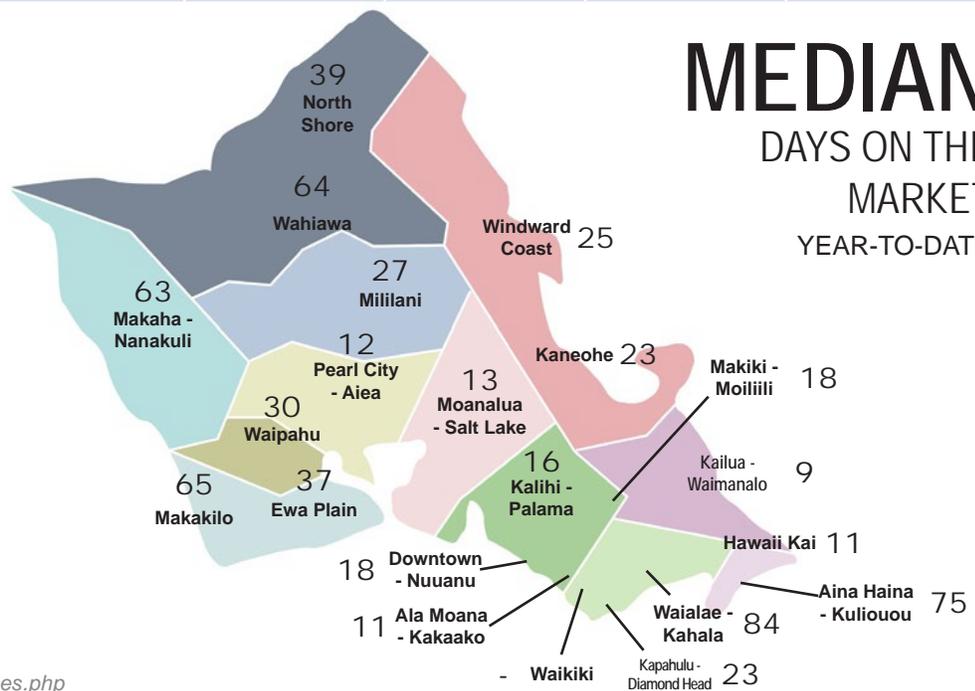
14%

### SINGLE FAMILY HOMES

	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	4	3	33%	\$2,225,000	\$1,575,000	41%
Ala Moana - Kakaako	1	-	-	\$1,240,000	-	-
Downtown - Nuuanu	7	6	17%	\$1,446,500	\$1,190,000	22%
Ewa Plain	33	34	-3%	\$880,000	\$865,000	2%
Hawaii Kai	10	11	-9%	\$1,487,500	\$1,675,000	-11%
Kailua - Waimanalo	12	15	-20%	\$1,555,039	\$1,725,000	-10%
Kalihi - Palama	7	7	0%	\$1,020,000	\$925,000	10%
Kaneohe	15	10	50%	\$1,163,121	\$1,280,000	-9%
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Makiki - Moiliili	8	7	14%	\$1,310,000	\$1,488,888	-12%
Mililani	10	9	11%	\$937,500	\$975,000	-4%
Moanalua - Salt Lake	3	3	0%	\$1,680,000	\$1,525,000	10%
North Shore	9	4	125%	\$2,350,000	\$2,065,000	14%
Pearl City - Aiea	16	14	14%	\$1,162,500	\$977,500	19%
Wahiawa	4	7	-43%	\$845,500	\$820,000	3%
Waialae - Kahala	6	6	0%	\$2,559,000	\$1,716,500	49%
Waikiki	-	-	-	-	-	-
Waipahu	14	7	100%	\$958,500	\$950,000	1%
Windward Coast	3	7	-57%	\$1,180,000	\$900,000	31%
<b>SUMMARY</b>	<b>196</b>	<b>184</b>	<b>7%</b>	<b>\$1,120,000</b>	<b>\$1,021,016</b>	<b>10%</b>

### TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2025	2024	% Change
Ewa Plain	33	34	-3%
Makaha - Nanakuli	16	21	-24%
Pearl City - Aiea	16	14	14%
Kaneohe	15	10	50%
Waipahu	14	7	100%
Kailua - Waimanalo	12	15	-20%
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Hawaii Kai	10	11	-9%
Mililani	10	9	11%
North Shore	9	4	125%



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

## CONDOMINIUM

YEAR-TO-DATE

312  
CONDOS SOLD  
2025

292  
CONDOS SOLD  
2024

7%

\$539,500  
MEDIAN SALES PRICE  
2025

\$502,500  
MEDIAN SALES PRICE  
2024

7%

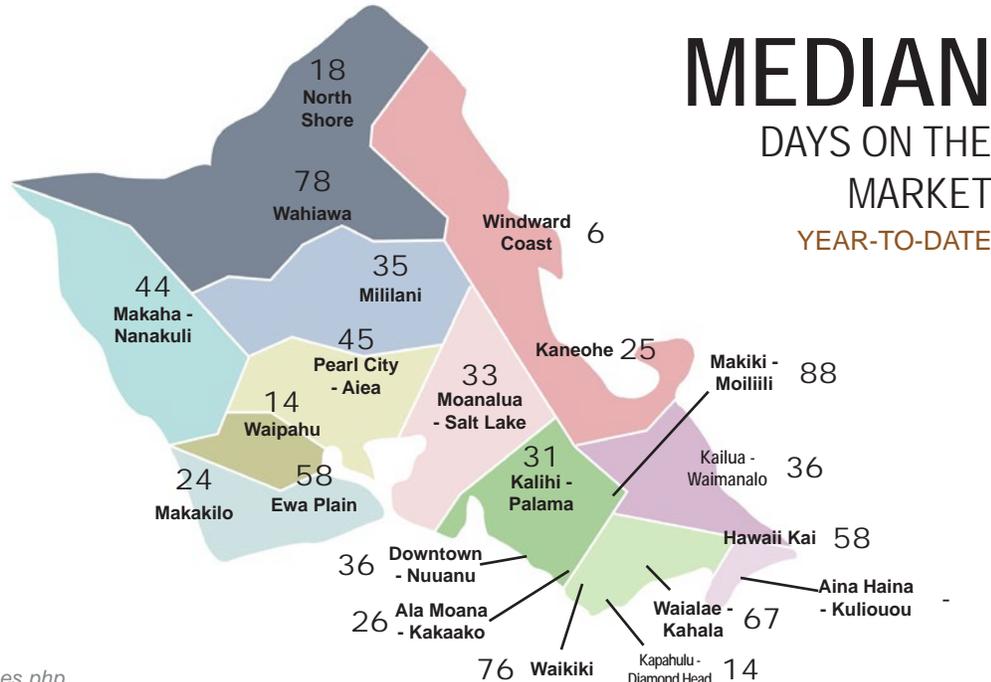
39  
MEDIAN DAYS ON THE MARKET  
2025

29  
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	47	29	62%	\$780,000	\$600,000	30%
Downtown - Nuuanu	25	21	19%	\$399,000	\$550,000	-27%
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Waipahu	9	16	-44%	\$500,000	\$525,000	-5%
Windward Coast	3	-	-	\$440,000	-	-
<b>SUMMARY</b>	<b>312</b>	<b>292</b>	<b>7%</b>	<b>\$539,500</b>	<b>\$502,500</b>	<b>7%</b>

TOP 10 # OF SALES BY NEIGHBORHOOD			
Condominium	2025	2024	% Change
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Moanalua - Salt Lake	12	9	33%
Hawaii Kai	11	6	83%
Kaneohe	11	10	10%



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

SINGLE FAMILY HOMES

▲ HOME SALES  
VS 2024 (184)



\$1,120,000  
UP 10%

MEDIAN SALES PRICE ▲  
VS 2024 (\$1,021,016)

▼ MEDIAN DAYS ON THE MARKET  
VS 2024 (29)



336  
UP 18%

NEW LISTINGS ▲  
VS 2024 (285)

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



CONDOMINIUM

▼ CONDO SALES  
VS 2024 (292)



\$539,500  
UP 10%

MEDIAN SALES PRICE ▲  
VS 2024 (\$502,500)

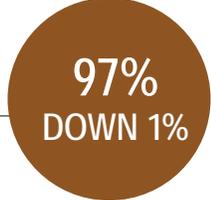
▲ MEDIAN DAYS ON THE MARKET  
VS 2024 (29)



739  
UP 27%

NEW LISTINGS ▲  
VS 2024 (581)

▼ % 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:
<b>At Least</b>	<b>But Less Than</b>	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%+** 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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