

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

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, 2024 – December 31, 2024

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through December 31, 2024

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

	% OF CLOSINGS	# OF UNITS RECORDED		%	MEDIAN PRICE		%
🏠 SINGLE FAMILY HOMES	39%	2,793	▲	9%	\$1,100,000	▲	5%
🏢 CONDOMINIUM	61%	4,459	▼	-3%	\$515,000	▲	1%
OAHU TOTAL SALES		7,252	▲	2%			



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

SINGLE FAMILY HOMES
Year End 2024 VS. Year End 2023

HOME SALES 228 UP 25% ▲ VS 2023 (182)	MEDIAN SALES PRICE \$1,054,500 UP 6% ▲ VS 2023 (\$996,500)	MEDIAN DAY ON THE MARKET 20 DOWN 11% ▲ VS 2023 (18)
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TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2024	2023	% Change
Ewa Plain	43	30	43%
Kailua - Waimanalo	24	12	100%
Makaha - Nanakuli	19	12	58%
Waipahu	19	14	36%
Pearl City - Aiea	17	21	-19%
Kaneohe	14	14	0%
Kapahulu - Diamond Head	13	16	-19%
Makakilo	12	4	200%
Mililani	11	9	22%
Waialae - Kahala	11	2	450%

SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales NOV 2024 vs. NOV 2023			Median Sales Price NOV 2024 vs. NOV 2023		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	2	3	-33%	\$2,465,000	\$3,770,000	-35%
Ala Moana - Kakaako	-	2	-100%	-	\$1,045,000	-
Downtown - Nuuanu	5	5	0%	\$1,150,000	\$995,000	16%
Ewa Plain	43	30	43%	\$895,000	\$855,000	5%
Hawaii Kai	6	13	-54%	\$1,695,000	\$1,762,500	-4%
Kailua - Waimanalo	24	12	100%	\$1,632,778	\$1,475,500	11%
Kalihi - Palama	7	9	-22%	\$875,000	\$800,000	9%
Kaneohe	14	14	0%	\$1,265,000	\$1,075,000	18%
Kapahulu - Diamond Head	13	16	-19%	\$990,000	\$1,175,000	-16%
Makaha - Nanakuli	19	12	58%	\$649,000	\$605,000	7%
Makakilo	12	4	200%	\$1,142,500	\$910,000	26%
Makiki - Moiliili	9	4	125%	\$1,690,000	\$1,846,500	-8%
Mililani	11	9	22%	\$1,125,000	\$995,000	13%
Moanalua - Salt Lake	6	2	200%	\$1,100,000	\$1,302,500	-16%
North Shore	2	2	0%	\$3,812,500	\$875,000	336%
Pearl City - Aiea	17	21	-19%	\$925,000	\$975,000	-5%
Wahiawa	3	5	-40%	\$899,500	\$825,000	9%
Waialae - Kahala	11	2	450%	\$1,790,000	\$1,675,000	7%
Waikiki	-	-	-	-	-	-
Waipahu	19	14	36%	\$1,000,000	\$1,032,500	-3%
Windward Coast	5	3	67%	\$1,075,000	\$1,151,000	-7%
SUMMARY	228	182	25%	\$1,054,500	\$996,500	6%

CONDOMINIUM
Year End 2024 VS. Year End 2023

HOME SALES 323 UP 19% ▲ VS 2023 (272)	MEDIAN SALES PRICE \$540,000 UP 6% ▲ VS 2023 (\$510,000)	MEDIAN DAY ON THE MARKET 36 UP 39% ▲ VS 2023 (26)
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TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2024	2023	% Change
Waikiki	72	69	4%
Ala Moana - Kakaako	47	44	7%
Makiki - Moiliili	27	19	42%
Ewa Plain	22	16	38%
Downtown - Nuuanu	20	21	-5%
Mililani	19	16	19%
Pearl City - Aiea	19	17	12%
Kaneohe	15	6	150%
Makaha - Nanakuli	12	11	9%
Waipahu	11	9	22%

NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales NOV 2024 vs. NOV 2023			Median Sales Price NOV 2024 vs. NOV 2023		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	47	44	7%	\$703,000	\$812,000	-13%
Downtown - Nuuanu	20	21	-5%	\$802,500	\$650,000	23%
Ewa Plain	22	16	38%	\$652,500	\$675,000	-3%
Hawaii Kai	10	4	150%	\$776,500	\$1,218,000	-36%
Kailua - Waimanalo	7	2	250%	\$870,000	\$789,500	10%
Kalihi - Palama	9	6	50%	\$470,000	\$477,500	-2%
Kaneohe	15	6	150%	\$599,000	\$736,000	-19%
Kapahulu - Diamond Head	5	3	67%	\$740,000	\$700,000	6%
Makaha - Nanakuli	12	11	9%	\$223,500	\$290,000	-23%
Makakilo	5	6	-17%	\$550,000	\$547,000	1%
Makiki - Moiliili	27	19	42%	\$403,000	\$440,000	-8%
Mililani	19	16	19%	\$523,000	\$485,000	8%
Moanalua - Salt Lake	10	11	-9%	\$417,500	\$399,000	5%
North Shore	4	4	0%	\$831,250	\$612,500	36%
Pearl City - Aiea	19	17	12%	\$465,000	\$445,360	4%
Wahiawa	1	6	-83%	\$290,000	\$355,000	-18%
Waialae - Kahala	3	2	50%	\$550,000	\$370,000	49%
Waikiki	72	69	4%	\$552,500	\$430,000	28%
Waipahu	11	9	22%	\$515,000	\$505,000	2%
Windward Coast	5	0	-	\$230,000	-	-
SUMMARY	323	272	19%	\$540,000	\$510,000	6%

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

SINGLE FAMILY HOMES
YEAR-TO-DATE

2,793
HOMES SOLD
2024

2,560
HOMES SOLD
2023

9%

\$1,100,000
MEDIAN SALES PRICE
2024

\$1,050,000
MEDIAN SALES PRICE
2023

5%

19
MEDIAN DAYS ON THE MARKET
2024

22
MEDIAN DAYS ON THE MARKET
2023

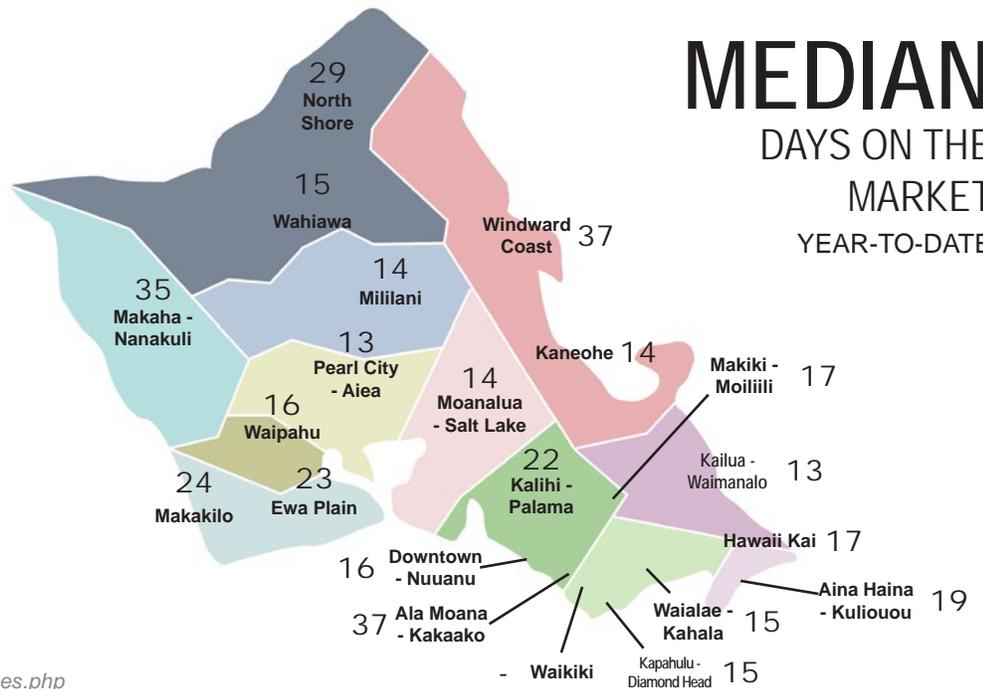
14%

SINGLE FAMILY HOMES

	Number of Sales			Median Sales Price		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	69	63	10%	\$1,851,250	\$1,800,000	3%
Ala Moana - Kakaako	5	9	-44%	\$1,100,000	\$1,182,000	-7%
Downtown - Nuuanu	72	60	20%	\$1,210,000	\$1,123,500	8%
Ewa Plain	501	462	8%	\$893,500	\$885,000	1%
Hawaii Kai	135	129	5%	\$1,675,000	\$1,510,000	11%
Kailua - Waimanalo	254	254	0%	\$1,661,000	\$1,600,000	4%
Kalihi - Palama	96	93	3%	\$937,500	\$887,500	6%
Kaneohe	202	170	19%	\$1,225,000	\$1,167,500	5%
Kapahulu - Diamond Head	152	145	5%	\$1,375,000	\$1,300,000	6%
Makaha - Nanakuli	239	237	1%	\$665,650	\$670,000	-1%
Makakilo	92	91	1%	\$1,022,000	\$1,020,000	0%
Makiki - Moiliili	103	89	16%	\$1,650,000	\$1,521,400	8%
Mililani	146	131	11%	\$1,071,250	\$1,060,000	1%
Moanalua - Salt Lake	50	37	35%	\$1,237,000	\$1,270,000	-3%
North Shore	64	64	0%	\$1,487,500	\$1,400,000	6%
Pearl City - Aiea	231	192	20%	\$1,055,000	\$975,000	8%
Wahiawa	70	59	19%	\$825,000	\$840,000	-2%
Waialae - Kahala	88	67	31%	\$2,200,500	\$2,400,000	-8%
Waikiki	-	-	-	-	-	-
Waipahu	170	162	5%	\$950,000	\$920,000	3%
Windward Coast	54	46	17%	\$1,036,500	\$1,124,500	-8%
SUMMARY	2,793	2,560	9%	\$1,100,000	\$1,050,000	5%

TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2024	2023	% Change
Ewa Plain	501	462	8%
Kailua - Waimanalo	254	254	0%
Makaha - Nanakuli	239	237	1%
Pearl City - Aiea	231	192	20%
Kaneohe	202	170	19%
Waipahu	170	162	5%
Kapahulu - Diamond Head	152	145	5%
Mililani	146	131	11%
Hawaii Kai	135	129	5%
Makiki - Moiliili	103	89	16%



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

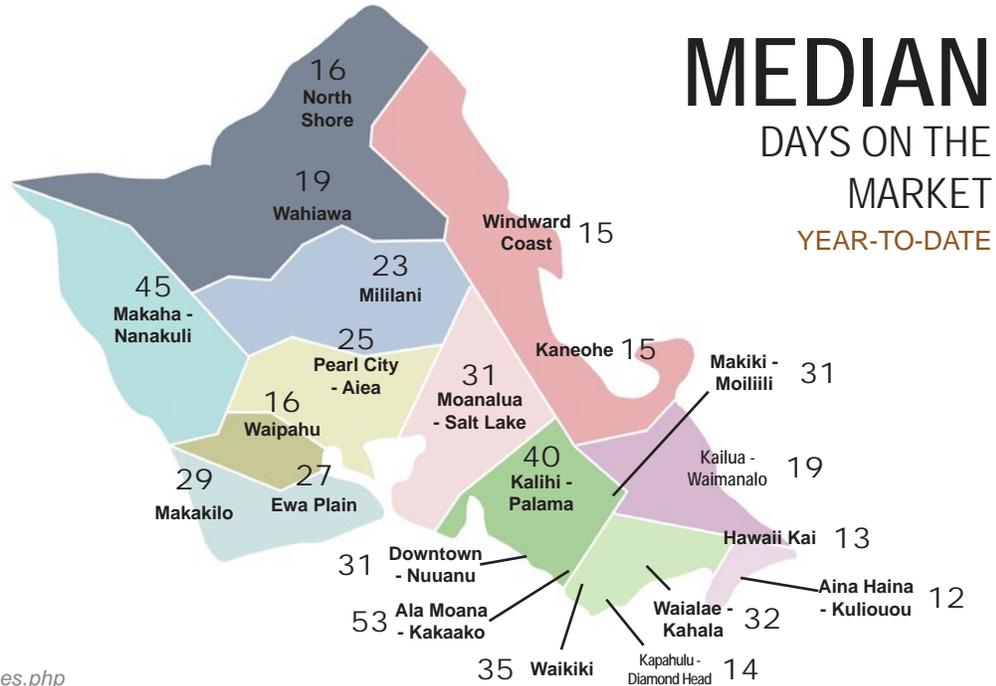
CONDOMINIUM
YEAR-TO-DATE

4,459 CONDOS SOLD 2024	▼ -3%	\$515,000 MEDIAN SALES PRICE 2024	▲ 1%	30 MEDIAN DAYS ON THE MARKET 2024	▲ 43%
4,573 CONDOS SOLD 2023		\$508,500 MEDIAN SALES PRICE 2023		21 MEDIAN DAYS ON THE MARKET 2023	

CONDOMINIUM	Number of Sales			Median Sales Price		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	3	2	50%	\$829,000	\$642,500	29%
Ala Moana - Kakaako	503	560	-10%	\$769,000	\$715,000	8%
Downtown - Nuuanu	304	312	-3%	\$550,000	\$560,000	-2%
Ewa Plain	336	380	-12%	\$678,000	\$678,500	0%
Hawaii Kai	139	141	-1%	\$820,000	\$849,500	-3%
Kailua - Waimanalo	96	99	-3%	\$799,000	\$754,500	6%
Kalihi - Palama	112	105	7%	\$402,000	\$410,000	-2%
Kaneohe	164	134	22%	\$686,000	\$680,000	1%
Kapahulu - Diamond Head	78	60	30%	\$711,000	\$867,500	-18%
Makaha - Nanakuli	137	155	-12%	\$242,500	\$250,000	-3%
Makakilo	100	107	-7%	\$559,000	\$549,000	2%
Makiki - Moiliili	479	476	1%	\$405,000	\$408,000	-1%
Mililani	295	292	1%	\$515,000	\$510,000	1%
Moanalua - Salt Lake	147	152	-3%	\$425,000	\$442,500	-4%
North Shore	48	40	20%	\$925,000	\$795,000	16%
Pearl City - Aiea	273	244	12%	\$469,000	\$465,000	1%
Wahiawa	25	28	-11%	\$328,000	\$319,500	3%
Waialae - Kahala	47	39	21%	\$630,000	\$632,500	0%
Waikiki	998	1,074	-7%	\$450,000	\$425,000	6%
Waipahu	150	150	0%	\$505,000	\$500,000	1%
Windward Coast	25	23	9%	\$340,000	\$200,000	70%
SUMMARY	4,459	4,573	-3%	\$515,000	\$508,500	1%

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2024	2023	% Change
Waikiki	998	1,074	-7%
Ala Moana - Kakaako	503	560	-10%
Makiki - Moiliili	479	476	1%
Ewa Plain	336	380	-12%
Downtown - Nuuanu	304	312	-3%
Mililani	295	292	1%
Pearl City - Aiea	273	244	12%
Kaneohe	164	134	22%
Waipahu	150	150	0%
Moanalua - Salt Lake	147	152	-3%



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

SINGLE FAMILY HOMES

▲ HOME SALES
VS 2023 (2,560)

2,793
UP 9%

\$1,100,000
UP 5%

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

▼ MEDIAN DAYS ON THE MARKET
VS 2023 (22)

19
DOWN 14%

3,756
UP 13%

NEW LISTINGS ▲
VS 2023 (3,324)

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

99%
UP 1%

CONDOMINIUM

▼ CONDO SALES
VS 2023 (4,573)

4,459
DOWN 3%

\$510,000
UP 1%

MEDIAN SALES PRICE ▲
VS 2023 (\$508,500)

▲ MEDIAN DAYS ON THE MARKET
VS 2023 (21)

30
UP 43%

7,279
UP 19%

NEW LISTINGS ▲
VS 2023 (6,123)

▼ % 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
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.

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.

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 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



CHRISTINE PARKE
AVP | Sales Executive
C: (808) 222-2520
Christine.Parke@fnf.com

KURT JOHNSON
AVP | Sales Executive
C: (808) 722-1902
Kurt.Johnson@fnf.com
President's Club, Bronze

DARRELLE GLUSHENKO
VP | Strategic Relations Manager
D: (808) 264-9439
C: (808) 429-6925
Darrelle.Glushenko@fnf.com

MERCY PALMER
AVP | Sales Executive
C: (808) 288-9726
Mercy.Palmer@fnf.com
President's Club, Gold

RETTA CHIN
VP | Sales Manager
C: (808) 268-6554
Retta.Chin@fnf.com

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Hawaii Sales Team

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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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