



REAL PROPERTY TAX RATES



Classification	Rate
Owner-Occupied Tier 1: Up to \$1.3 Million	\$1.65
Owner-Occupied Tier 2: \$1,300,001 to \$4.5 Million	\$1.80
Owner-Occupied Tier 3: More Than \$4.5 Million	\$5.75
Non-Owner-Occupied Tier 1: Up to \$1 Million	\$5.87
Non-Owner-Occupied Tier 2: \$1,000,001 to \$3 Million	\$8.60
Non-Owner-Occupied Tier 3: More Than \$3 Million	\$17.00
Apartment	\$3.50
Hotel And Resort	\$11.80
Time Share	\$14.70
TVR-STRH Tier 1: Up to \$1,000,000	\$12.50
TVR-STRH Tier 2: \$1,000,001 to \$3,000,000	\$14.00
TVR-STRH Tier 3: More Than \$3,000,000	\$15.55
Long-Term Rental Tier 1: Up to \$1.3 Million	\$2.95
Long-Term Rental Tier 2: \$1,300,001 to \$3 Million	\$5.00
Long-Term Rental Tier 3: More Than \$3 Million	\$8.50
Agricultural	\$5.74
Conservation	\$6.43
Commercial	\$6.05
Industrial	\$7.05
Commercial Residential Tier 1: Up to \$1,000,000	\$2.00
Commercial Residential Tier 2: \$1,000,001 to \$3,000,000	\$3.00
Commercial Residential Tier 3: More Than \$3,000,000	\$10.00

All rates are per \$1,000 of net taxable assessed valuation.

FISCAL YEAR
July 1, 2025 to June 30, 2026

Real Property Tax Due Dates:

- Aug 20, 2025 1st half of fiscal year tax payment due
- Dec 31, 2025 Deadline for filing exemption claims & ownership documents
- Feb 20, 2026 2nd half of fiscal year tax payment due

For Info On Classifications Visit:
<https://www.mauicounty.gov/576/Real-Property-Tax-Fee-Collection>

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