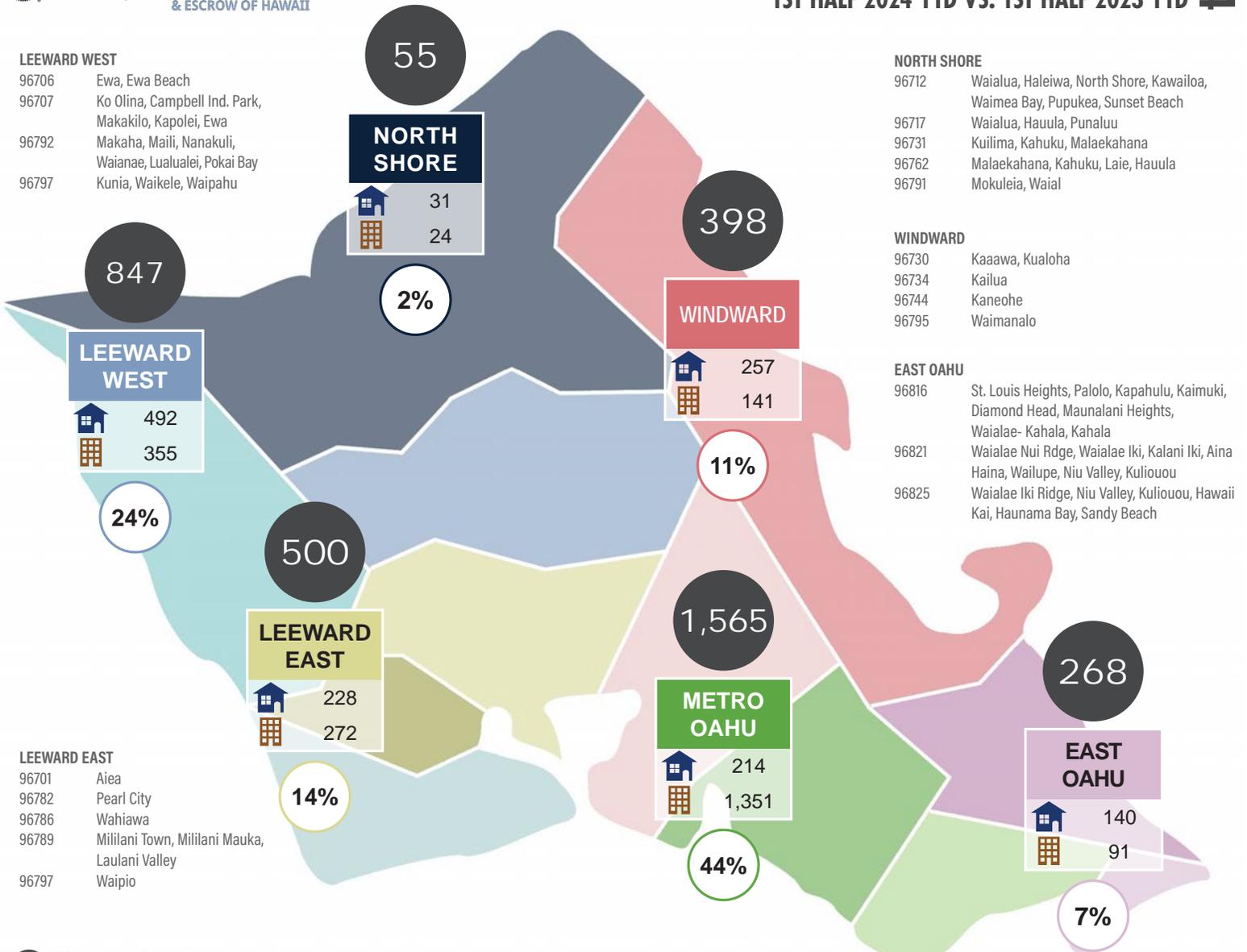


OAHU REAL ESTATE REPORT



OAHU | 1ST HALF 2024

1ST HALF 2024 YTD VS. 1ST HALF 2023 YTD



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, Kailoia, 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 – June 30, 2024

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through June 30, 2024

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	38%	1,362	▲	7%	\$1,085,000	▲	3%
🏢 CONDOMINIUM	62%	2,234	▼	-6%	\$510,000	▲	2%
OAHU TOTAL SALES		3,596	▼	-54			



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 | Charlene Valencia | 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

Oahu Escrow & Sales Team

SINGLE FAMILY HOMES June 2024 VS. June 2023

HOME SALES
258
UP 4%

VS 2023 (248)

MEDIAN SALES PRICE
\$1,120,000
UP 7%

VS 2023 (\$1,050,000)

MEDIAN DAY ON THE MARKET
15
DOWN 12%

VS 2023 (17)

TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2024	2023	% Change
Ewa Plain	46	56	-18%
Makaha - Nanakuli	26	19	37%
Kailua - Waimanalo	24	27	-11%
Kaneohe	22	20	10%
Mililani	18	12	50%
Waipahu	17	13	31%
Pearl City - Aiea	15	16	-6%
Hawaii Kai	14	10	40%
Kapahulu - Diamond Head	11	11	0%
Makakilo	11	10	10%

SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales JUN 2024 vs. MAY 2023			Median Sales Price JUN 2024 vs. JUN 2023		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	5	7	-29%	\$1,330,000	\$1,625,000	-18%
Ala Moana - Kakaako	-	-	-	-	-	-
Downtown - Nuuanu	6	-	-	\$1,250,000	-	-
Ewa Plain	46	56	-18%	\$911,000	\$872,500	4%
Hawaii Kai	14	10	40%	\$1,609,747	\$1,419,900	13%
Kailua - Waimanalo	24	27	-11%	\$1,544,000	\$1,630,000	-5%
Kalihi - Palama	4	8	-50%	\$675,000	\$905,000	-25%
Kaneohe	22	20	10%	\$1,257,500	\$1,200,000	5%
Kapahulu - Diamond Head	11	11	0%	\$1,498,000	\$1,700,000	-12%
Makaha - Nanakuli	26	19	37%	\$685,000	\$675,000	1%
Makakilo	11	10	10%	\$965,000	\$1,035,000	-7%
Makiki - Moiliili	9	11	-18%	\$1,900,000	\$1,410,000	35%
Mililani	18	12	50%	\$1,139,500	\$970,000	17%
Moanalua - Salt Lake	4	2	100%	\$1,200,000	\$1,202,500	0%
North Shore	7	11	-36%	\$1,250,000	\$1,610,000	-22%
Pearl City - Aiea	15	16	-6%	\$1,100,000	\$952,500	15%
Wahiawa	8	5	60%	\$855,000	\$840,000	2%
Waialae - Kahala	6	6	0%	\$3,425,000	\$2,205,000	55%
Waikiki	-	-	-	-	-	-
Waipahu	17	13	31%	\$950,000	\$948,000	0%
Windward Coast	5	4	25%	\$1,195,000	\$1,130,000	6%
SUMMARY	258	248	4%	\$1,120,000	\$1,050,000	7%

CONDOMINIUM June 2024 VS. June 2023

HOME SALES
355
DOWN 25%

VS 2023 (470)

MEDIAN SALES PRICE
\$530,000
UP 4%

VS 2023 (\$510,000)

MEDIAN DAY ON THE MARKET
26
UP 44%

VS 2023 (18)

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2024	2023	% Change
Waikiki	67	130	-48%
Ala Moana - Kakaako	47	53	-11%
Ewa Plain	33	33	0%
Makiki - Moiliili	31	50	-38%
Downtown - Nuuanu	26	33	-21%
Pearl City - Aiea	24	29	-17%
Mililani	18	24	-25%
Hawaii Kai	17	12	42%
Kaneohe	12	16	-25%
Moanalua - Salt Lake	12	20	-40%

NEIGHBORHOOD	Number of Sales JUN 2024 vs. JUN 2023			Median Sales Price JUN 2024 vs. JUN 2023		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	1	1	0%	\$829,000	\$655,000	27%
Ala Moana - Kakaako	47	53	-11%	\$600,000	\$650,000	-8%
Downtown - Nuuanu	26	33	-21%	\$621,000	\$447,500	39%
Ewa Plain	33	33	0%	\$705,000	\$675,000	4%
Hawaii Kai	17	12	42%	\$935,000	\$840,000	11%
Kailua - Waimanalo	11	8	38%	\$725,000	\$782,500	-7%
Kalihi - Palama	7	10	-30%	\$479,000	\$422,500	13%
Kaneohe	12	16	-25%	\$772,500	\$656,500	18%
Kapahulu - Diamond Head	7	4	75%	\$1,125,000	\$844,500	33%
Makaha - Nanakuli	10	14	-29%	\$280,000	\$264,500	6%
Makakilo	7	8	-13%	\$569,999	\$537,000	6%
Makiki - Moiliili	31	50	-38%	\$410,000	\$402,500	2%
Mililani	18	24	-25%	\$487,500	\$570,000	-14%
Moanalua - Salt Lake	12	20	-40%	\$405,500	\$474,000	-14%
North Shore	6	5	20%	\$835,000	\$400,000	109%
Pearl City - Aiea	24	29	-17%	\$471,500	\$535,000	-12%
Wahiawa	1	-	-	\$228,000	-	-
Waialae - Kahala	4	6	-33%	\$656,000	\$659,000	0%
Waikiki	67	130	-48%	\$435,000	\$452,500	-4%
Waipahu	12	13	-8%	\$580,250	\$500,000	16%
Windward Coast	2	1	100%	\$295,000	\$100,000	195%
SUMMARY	355	470	-25%	\$530,000	\$510,000	4%

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

SINGLE FAMILY HOMES

YEAR-TO-DATE

1,362
HOMES SOLD

2024

1,277

HOMES SOLD
2023

7%

\$1,085,000
MEDIAN SALES PRICE

2024

\$1,050,000

MEDIAN SALES PRICE
2023

3%

20

MEDIAN DAYS ON THE MARKET
2024

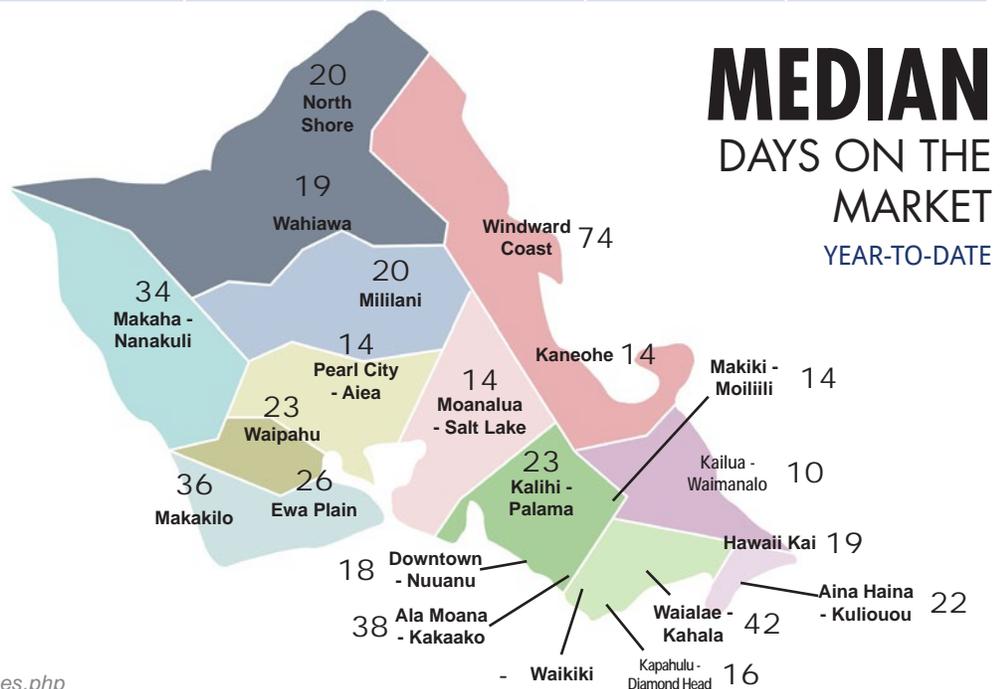
25

MEDIAN DAYS ON THE MARKET
2023

20%

SINGLE FAMILY HOMES	Number of Sales			Median Sales Price		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	37	37	0%	\$1,965,000	\$1,875,000	5%
Ala Moana - Kakaako	2	2	0%	\$1,000,000	\$1,010,000	-1%
Downtown - Nuuanu	31	21	48%	\$1,200,000	\$1,100,000	9%
Ewa Plain	254	240	6%	\$882,000	\$899,000	-2%
Hawaii Kai	67	62	8%	\$1,675,000	\$1,450,000	16%
Kailua - Waimanalo	127	130	-2%	\$1,707,500	\$1,599,000	7%
Kalihi - Palama	37	49	-24%	\$900,000	\$850,000	6%
Kaneohe	101	80	26%	\$1,150,000	\$1,100,000	5%
Kapahulu - Diamond Head	67	61	10%	\$1,415,000	\$1,350,000	5%
Makaha - Nanakuli	121	121	0%	\$662,500	\$665,000	0%
Makakilo	41	51	-20%	\$950,000	\$980,000	-3%
Makiki - Moiliili	49	48	2%	\$1,595,000	\$1,432,500	11%
Mililani	68	68	0%	\$1,071,250	\$1,022,000	5%
Moanalua - Salt Lake	28	15	87%	\$1,233,500	\$1,050,000	17%
North Shore	31	36	-14%	\$1,630,000	\$1,578,875	3%
Pearl City - Aiea	114	95	20%	\$1,050,000	\$938,000	12%
Wahiawa	46	26	77%	\$835,000	\$840,000	-1%
Waialae - Kahala	36	36	0%	\$2,439,500	\$2,471,000	-1%
Waikiki	-	-	-	-	-	-
Waipahu	76	77	-1%	\$950,000	\$920,000	3%
Windward Coast	29	22	32%	\$995,000	\$1,154,500	-14%
SUMMARY	1,362	1,277	7%	\$1,085,000	\$1,050,000	3%

TOP 10 # OF SALES BY NEIGHBORHOOD			
Homes	2024	2023	% Change
Ewa Plain	254	240	6%
Kailua - Waimanalo	127	130	-2%
Makaha - Nanakuli	121	121	0%
Pearl City - Aiea	114	95	20%
Kaneohe	101	80	26%
Waipahu	76	77	-1%
Mililani	68	68	0%
Hawaii Kai	67	62	8%
Kapahulu - Diamond Head	67	61	10%
Makiki - Moiliili	49	48	2%



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

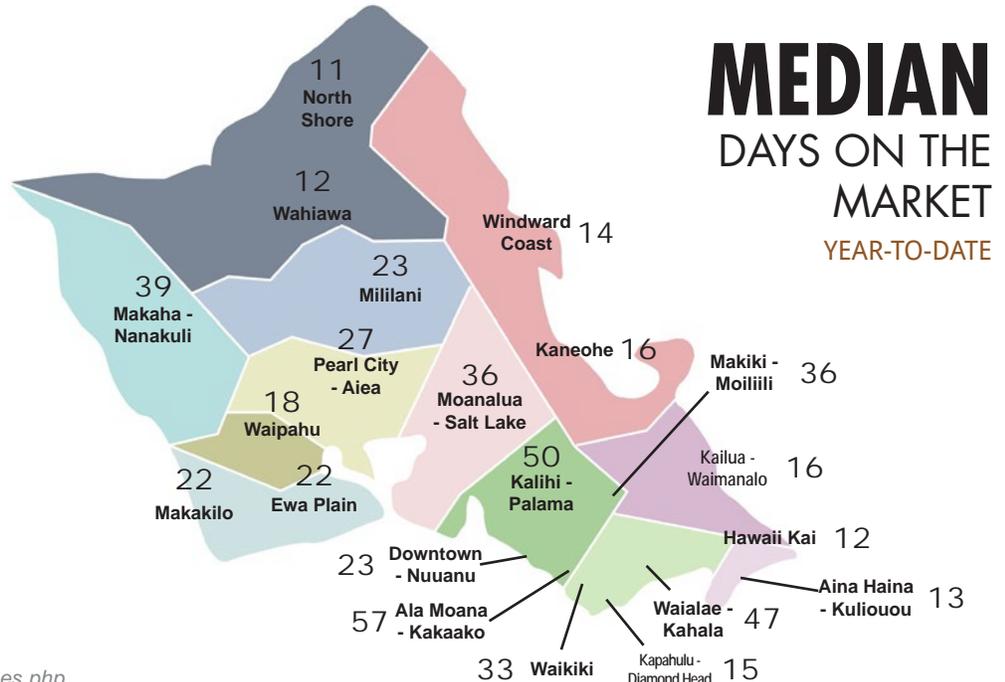
CONDOMINIUM

YEAR-TO-DATE

2,234 CONDOS SOLD 2024	▼ -6%	\$510,000 MEDIAN SALES PRICE 2024	▲ 2%	29 MEDIAN DAYS ON THE MARKET 2024	▲ 32%
2,372 CONDOS SOLD 2023		\$500,000 MEDIAN SALES PRICE 2023		22 MEDIAN DAYS ON THE MARKET 2023	

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	249	278	-10%	\$730,000	\$647,500	13%
Downtown - Nuuanu	159	166	-4%	\$590,000	\$560,000	5%
Ewa Plain	164	195	-16%	\$682,500	\$660,000	3%
Hawaii Kai	71	80	-11%	\$780,000	\$829,500	-6%
Kailua - Waimanalo	52	62	-16%	\$777,500	\$730,000	7%
Kalihi - Palama	58	55	5%	\$391,000	\$400,000	-2%
Kaneohe	78	72	8%	\$757,000	\$648,000	17%
Kapahulu - Diamond Head	38	29	31%	\$613,500	\$637,000	-4%
Makaha - Nanakuli	68	79	-14%	\$247,500	\$250,000	-1%
Makakilo	53	63	-16%	\$565,000	\$545,000	4%
Makiki - Moiliili	230	225	2%	\$405,000	\$415,000	-2%
Mililani	130	148	-12%	\$515,550	\$509,000	1%
Moanalua - Salt Lake	79	82	-4%	\$430,000	\$440,000	-2%
North Shore	24	20	20%	\$1,018,750	\$862,500	18%
Pearl City - Aiea	131	122	7%	\$460,000	\$472,500	-3%
Wahiawa	11	10	10%	\$345,000	\$332,500	4%
Waialae - Kahala	19	20	-5%	\$635,000	\$631,250	1%
Waikiki	538	579	-7%	\$430,000	\$420,000	2%
Waipahu	70	74	-5%	\$524,000	\$507,000	3%
Windward Coast	11	12	-8%	\$405,000	\$140,000	189%
SUMMARY	2,234	2,372	-6%	\$510,000	\$500,000	2%

TOP 10 # OF SALES BY NEIGHBORHOOD			
Condominium	2024	2023	% Change
Waikiki	538	579	-7%
Ala Moana - Kakaako	249	278	-10%
Makiki - Moiliili	230	225	2%
Ewa Plain	164	195	-16%
Downtown - Nuuanu	159	166	-4%
Pearl City - Aiea	131	122	7%
Mililani	130	148	-12%
Moanalua - Salt Lake	79	82	-4%
Kaneohe	78	72	8%
Hawaii Kai	71	80	-11%



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

SINGLE FAMILY HOMES

▲ HOME SALES
VS 2023 (1,277)

1,362
UP 7%

\$1,085,000
UP 3%

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

▼ MEDIAN
DAY ON THE MARKET
VS 2023 (25)

20
DOWN 20%

1,899
UP 11%

NEW LISTINGS ▲
VS 2023 (1,719)

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

99%
UP 1%

CONDOMINIUM

▼ HOME SALES
VS 2023 (2,372)

2,234
DOWN 6%

\$510,000
UP 2%

MEDIAN SALES PRICE ▲
VS 2023
(\$500,000)

▲ MEDIAN
DAY ON THE MARKET
VS 2023 (22)

29
UP 32%

3,697
UP 17%

NEW LISTINGS ▲
VS 2023 (3,165)

▼ % 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		\$5.75
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 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



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Hawaii Sales Team

Fidelity National Title
& ESCROW OF HAWAII

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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