

|       | % OF CLOSINGS | # OF UNITS RECORDED |   |     | MEDIAN PRICE |   |     | DAYS ON THE MARKET |   |      |
|-------|---------------|---------------------|---|-----|--------------|---|-----|--------------------|---|------|
| HOMES | 45%           | 2,015               | ▲ | 3%  | \$545,000    | ▲ | 8%  | 88                 | ▲ | 105% |
| CONDO | 13%           | 575                 | ▼ | -5% | \$650,000    | ▲ | 12% | 70                 | ▲ | 150% |
| LAND  | 42%           | 1,851               | ▼ | -6% | \$48,000     | ▲ | 13% | 117                | ▲ | 15%  |

- Residential
- Condominiums
- Vacant Land

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

● Number of Recorded transactions from January 1, 2024 – December 31, 2024

All information taken from Hawaii Information Services. MLS Sales Data information shown herein, while not guaranteed, is derived from sources deemed reliable.

| District     | YTD NUMBER OF UNITS RECORDED |            |  | YTD TOTAL DOLLAR VOLUME |                        |            |
|--------------|------------------------------|------------|--|-------------------------|------------------------|------------|
|              | 2024                         | % Change   |  | 2024                    | % Change               |            |
| PUNA         | 2,013                        | -3%        |  | NORTH KONA              | \$1,456,045,694        | 33%        |
| NORTH KONA   | 805                          | 5%         |  | SOUTH KOHALA            | \$629,238,142          | 25%        |
| KA'U         | 538                          | -7%        |  | PUNA                    | \$407,398,385          | 6%         |
| SOUTH KOHALA | 396                          | -4%        |  | SOUTH HILO              | \$192,138,435          | 2%         |
| SOUTH HILO   | 365                          | -3%        |  | NORTH KOHALA            | \$122,510,574          | 31%        |
| SOUTH KONA   | 137                          | -9%        |  | SOUTH KONA              | \$97,368,657           | -7%        |
| NORTH KOHALA | 101                          | 35%        |  | KA'U                    | \$76,015,463           | -1%        |
| HAMAKUA      | 54                           | -13%       |  | HAMAKUA                 | \$38,021,119           | -6%        |
| NORTH HILO   | 32                           | 14%        |  | NORTH HILO              | \$23,420,930           | -28%       |
| <b>TOTAL</b> | <b>4,441</b>                 | <b>-2%</b> |  | <b>TOTAL</b>            | <b>\$3,042,157,399</b> | <b>21%</b> |

|                                              |                            |                    |                          |
|----------------------------------------------|----------------------------|--------------------|--------------------------|
| <p><b>HAWAII ISLAND</b><br/>YEAR-TO-DATE</p> | 4,441                      | \$545,000          | \$3,042,157,399          |
|                                              | TOTAL NUMBER OF SALES 2024 | MEDIAN PRICE HOME  | TOTAL DOLLAR VOLUME 2024 |
|                                              | 4,528                      | \$650,000          | \$2,518,632,826          |
|                                              | -2%                        | 12%                | 21%                      |
|                                              | TOTAL NUMBER OF SALES 2023 | \$48,000           | TOTAL DOLLAR VOLUME 2023 |
|                                              |                            | MEDIAN PRICE CONDO |                          |
|                                              |                            | MEDIAN PRICE LAND  |                          |

**RESIDENTIAL**

|              | Number of Sales |              |           | Median Sales Price |                  |           | Total Dollar Volume    |                        |            |
|--------------|-----------------|--------------|-----------|--------------------|------------------|-----------|------------------------|------------------------|------------|
|              | 2024            | 2023         | % Change  | 2024               | 2023             | % Change  | 2024                   | 2023                   | % Change   |
| PUNA         | 846             | 830          | 2%        | \$378,000          | \$359,500        | 5%        | \$335,648,825          | \$315,404,320          | 6%         |
| SOUTH HILO   | 245             | 241          | 2%        | \$555,000          | \$515,000        | 8%        | \$156,578,590          | \$143,380,152          | 9%         |
| NORTH HILO   | 19              | 15           | 27%       | \$805,000          | \$575,000        | 40%       | \$18,061,930           | \$15,901,500           | 14%        |
| HAMAKUA      | 37              | 47           | -21%      | \$650,000          | \$550,000        | 18%       | \$28,856,119           | \$33,224,495           | -13%       |
| NORTH KOHALA | 60              | 46           | 30%       | \$1,147,500        | \$1,125,000      | 2%        | \$87,901,574           | \$71,203,000           | 23%        |
| SOUTH KOHALA | 167             | 174          | -4%       | \$1,030,000        | \$916,000        | 12%       | \$283,462,331          | \$230,976,240          | 23%        |
| NORTH KONA   | 410             | 357          | 15%       | \$1,268,700        | \$1,160,000      | 9%        | \$964,392,425          | \$695,537,318          | 39%        |
| SOUTH KONA   | 72              | 77           | -6%       | \$737,500          | \$775,000        | -5%       | \$78,589,857           | \$82,933,100           | -5%        |
| KA'U         | 159             | 167          | -5%       | \$330,000          | \$335,000        | -1%       | \$57,430,305           | \$57,831,223           | -1%        |
| <b>TOTAL</b> | <b>2,015</b>    | <b>1,954</b> | <b>3%</b> | <b>\$545,000</b>   | <b>\$505,000</b> | <b>8%</b> | <b>\$2,010,921,956</b> | <b>\$1,646,391,348</b> | <b>22%</b> |

**CONDOMINIUM**

|              | Number of Sales |            |            | Median Sales Price |                  |            | Total Dollar Volume  |                      |            |
|--------------|-----------------|------------|------------|--------------------|------------------|------------|----------------------|----------------------|------------|
|              | 2024            | 2023       | % Change   | 2024               | 2023             | % Change   | 2024                 | 2023                 | % Change   |
| PUNA         | -               | -          | -          | -                  | -                | -          | -                    | -                    | -          |
| SOUTH HILO   | 62              | 70         | -11%       | \$223,750          | \$260,000        | -14%       | \$16,581,600         | \$20,937,277         | -21%       |
| NORTH HILO   | -               | -          | -          | -                  | -                | -          | -                    | -                    | -          |
| HAMAKUA      | 1               | -          | -          | \$360,000          | -                | -          | \$360,000            | -                    | -          |
| NORTH KOHALA | -               | 2          | -100%      | -                  | \$1,406,250      | -100%      | -                    | \$2,812,500          | -100%      |
| SOUTH KOHALA | 185             | 201        | -8%        | \$1,085,000        | \$970,000        | 12%        | \$281,513,311        | \$253,121,029        | 11%        |
| NORTH KONA   | 318             | 323        | -2%        | \$640,000          | \$555,000        | 15%        | \$340,318,772        | \$283,590,669        | 20%        |
| SOUTH KONA   | 3               | 5          | -40%       | \$425,300          | \$390,000        | 9%         | \$1,477,200          | \$2,033,000          | -27%       |
| KA'U         | 6               | 6          | 0%         | \$337,500          | \$315,000        | 7%         | \$2,054,000          | \$1,901,250          | 8%         |
| <b>TOTAL</b> | <b>575</b>      | <b>607</b> | <b>-5%</b> | <b>\$650,000</b>   | <b>\$580,000</b> | <b>12%</b> | <b>\$642,304,883</b> | <b>\$564,395,725</b> | <b>14%</b> |

**VACANT LAND**

|              | Number of Sales |              |            | Median Sales Price |                 |            | Total Dollar Volume  |                      |            |
|--------------|-----------------|--------------|------------|--------------------|-----------------|------------|----------------------|----------------------|------------|
|              | 2024            | 2023         | % Change   | 2024               | 2023            | % Change   | 2024                 | 2023                 | % Change   |
| PUNA         | 1,167           | 1,246        | -6%        | \$40,500           | \$38,000        | 7%         | \$71,749,560         | \$70,103,194         | 2%         |
| SOUTH HILO   | 58              | 65           | -11%       | \$272,250          | \$275,000       | -1%        | \$18,978,245         | \$23,683,824         | -20%       |
| NORTH HILO   | 13              | 13           | 0%         | \$370,000          | \$425,000       | -13%       | \$5,359,000          | \$16,827,500         | -68%       |
| HAMAKUA      | 16              | 15           | 7%         | \$439,500          | \$425,000       | 3%         | \$8,805,000          | \$7,041,001          | 25%        |
| NORTH KOHALA | 41              | 27           | 52%        | \$440,000          | \$490,000       | -10%       | \$34,609,000         | \$19,568,888         | 77%        |
| SOUTH KOHALA | 44              | 38           | 16%        | \$655,000          | \$407,500       | 61%        | \$64,262,500         | \$17,828,000         | 260%       |
| NORTH KONA   | 77              | 89           | -13%       | \$750,000          | \$582,000       | 29%        | \$151,334,497        | \$115,638,817        | 31%        |
| SOUTH KONA   | 62              | 68           | -9%        | \$232,500          | \$309,750       | -25%       | \$17,301,600         | \$20,127,500         | -14%       |
| KA'U         | 373             | 406          | -8%        | \$26,500           | \$21,200        | 25%        | \$16,531,158         | \$17,027,029         | -3%        |
| <b>TOTAL</b> | <b>1,851</b>    | <b>1,967</b> | <b>-6%</b> | <b>\$48,000</b>    | <b>\$42,500</b> | <b>13%</b> | <b>\$388,930,560</b> | <b>\$307,845,753</b> | <b>26%</b> |



| NORTH KOHALA              |              |       |
|---------------------------|--------------|-------|
| HOMES                     |              |       |
| Number of Sales           | 60           | 30%   |
| Total Dollar Transactions | \$87,901,574 | 23%   |
| CONDOS                    |              |       |
| Number of Sales           | -            | -100% |
| Total Dollar Transactions | -            | -100% |
| LAND                      |              |       |
| Number of Sales           | 41           | 52%   |
| Total Dollar Transactions | \$34,609,000 | 77%   |

| HAMAKUA                   |              |      |
|---------------------------|--------------|------|
| HOMES                     |              |      |
| Number of Sales           | 37           | -21% |
| Total Dollar Transactions | \$28,856,119 | -13% |
| CONDOS                    |              |      |
| Number of Sales           | 1            | -    |
| Total Dollar Transactions | \$360,000    | -    |
| LAND                      |              |      |
| Number of Sales           | 16           | 7%   |
| Total Dollar Transactions | \$8,805,000  | 25%  |

| NORTH HILO                |              |      |
|---------------------------|--------------|------|
| HOMES                     |              |      |
| Number of Sales           | 19           | 27%  |
| Total Dollar Transactions | \$18,061,930 | 14%  |
| CONDOS                    |              |      |
| Number of Sales           | -            | -    |
| Total Dollar Transactions | -            | -    |
| LAND                      |              |      |
| Number of Sales           | 13           | 0%   |
| Total Dollar Transactions | \$5,359,000  | -68% |

| SOUTH KOHALA              |               |      |
|---------------------------|---------------|------|
| HOMES                     |               |      |
| Number of Sales           | 167           | -4%  |
| Total Dollar Transactions | \$283,462,331 | 23%  |
| CONDOS                    |               |      |
| Number of Sales           | 185           | -8%  |
| Total Dollar Transactions | \$281,513,311 | 11%  |
| LAND                      |               |      |
| Number of Sales           | 44            | 16%  |
| Total Dollar Transactions | \$64,262,500  | 260% |

| NORTH KONA                |               |      |
|---------------------------|---------------|------|
| HOMES                     |               |      |
| Number of Sales           | 410           | 15%  |
| Total Dollar Transactions | \$964,392,425 | 39%  |
| CONDOS                    |               |      |
| Number of Sales           | 318           | -2%  |
| Total Dollar Transactions | \$340,318,772 | 20%  |
| LAND                      |               |      |
| Number of Sales           | 77            | -13% |
| Total Dollar Transactions | \$151,334,497 | 31%  |

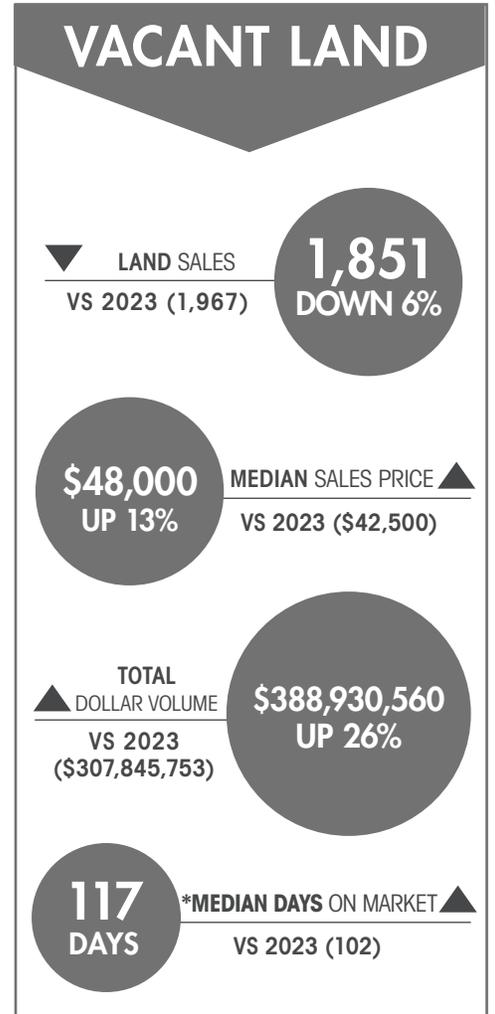
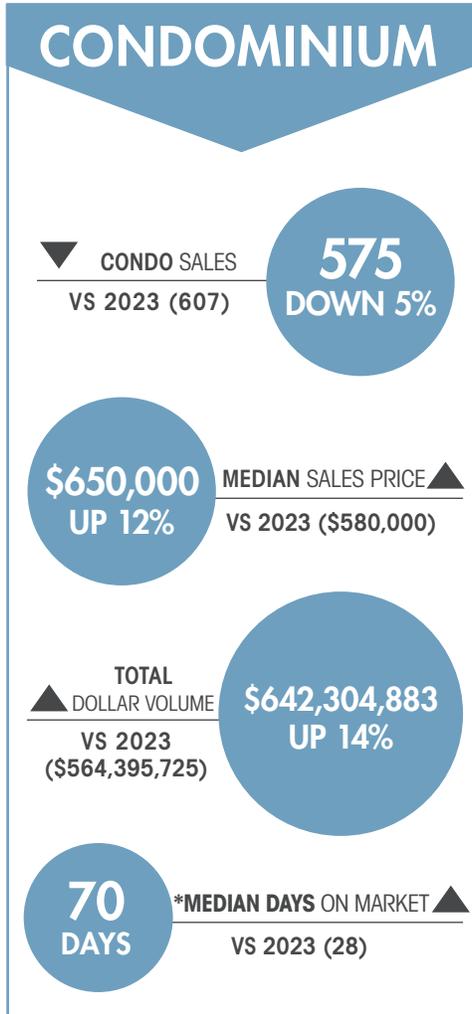
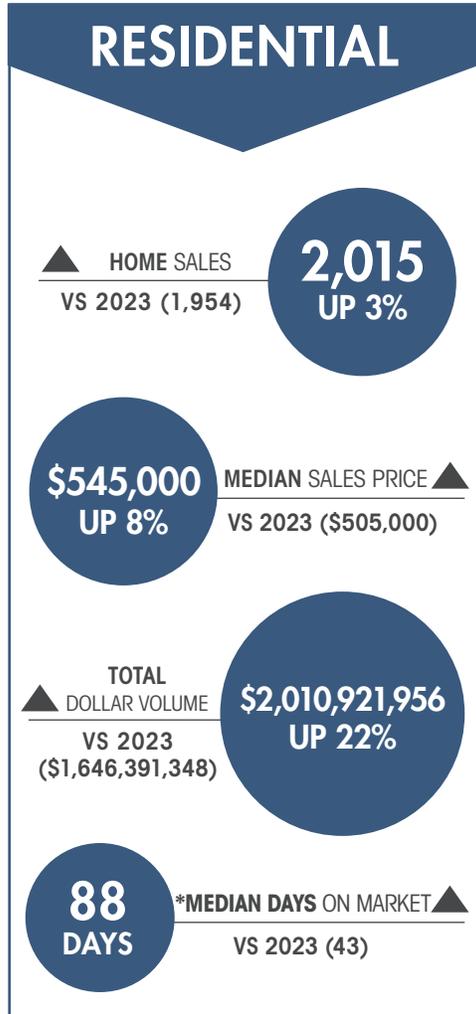
| SOUTH HILO                |               |      |
|---------------------------|---------------|------|
| HOMES                     |               |      |
| Number of Sales           | 245           | 2%   |
| Total Dollar Transactions | \$156,578,590 | 9%   |
| CONDOS                    |               |      |
| Number of Sales           | 62            | -11% |
| Total Dollar Transactions | \$16,581,600  | -21% |
| LAND                      |               |      |
| Number of Sales           | 58            | -11% |
| Total Dollar Transactions | \$18,978,245  | -20% |

| SOUTH KONA                |              |      |
|---------------------------|--------------|------|
| HOMES                     |              |      |
| Number of Sales           | 72           | -6%  |
| Total Dollar Transactions | \$78,589,857 | -5%  |
| CONDOS                    |              |      |
| Number of Sales           | 3            | -40% |
| Total Dollar Transactions | \$1,477,200  | -27% |
| LAND                      |              |      |
| Number of Sales           | 62           | -9%  |
| Total Dollar Transactions | \$17,301,600 | -14% |

| KAU                       |              |     |
|---------------------------|--------------|-----|
| HOMES                     |              |     |
| Number of Sales           | 159          | -5% |
| Total Dollar Transactions | \$57,430,305 | -1% |
| CONDOS                    |              |     |
| Number of Sales           | 6            | 0%  |
| Total Dollar Transactions | \$2,054,000  | 8%  |
| LAND                      |              |     |
| Number of Sales           | 373          | -8% |
| Total Dollar Transactions | \$16,531,158 | -3% |

| PUNA                      |               |     |
|---------------------------|---------------|-----|
| HOMES                     |               |     |
| Number of Sales           | 846           | 2%  |
| Total Dollar Transactions | \$335,648,825 | 6%  |
| CONDOS                    |               |     |
| Number of Sales           | -             | -   |
| Total Dollar Transactions | -             | -   |
| LAND                      |               |     |
| Number of Sales           | 1,167         | -6% |
| Total Dollar Transactions | \$71,749,560  | 2%  |





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\*Days on Market is comparing Month of 2024 vs Month of 2023

## State of Hawaii Conveyance Tax Law

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, for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowner's exemption.<br><br>(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.<br><br>(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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## 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 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 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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# 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)