

*Source: Realtor Association of Maui. Information deemed reliable, but not guaranteed.

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE			MEDIAN DAYS ON MARKET		
HOMES	46%	591	▼	-7%	\$1,300,000	▬	0%	102	▲	7%
CONDO	45%	573	▼	-23%	\$697,100	▼	-24%	109	▲	30%
LAND	9%	119	▼	-26%	\$649,500	▼	-28%	114	▲	18%

2025 VS 2024 YTD NUMBER OF UNITS			2025 VS 2024 YTD TOTAL DOLLAR VOLUME		
DISTRICT	2025	% Change	DISTRICT	2025	% Change
SOUTH	418	-27%	SOUTH	\$708,680,570	-45%
WEST	299	-9%	WEST	\$527,627,355	0%
CENTRAL	263	-6%	CENTRAL	\$257,127,237	-8%
UPCOUNTRY	144	-15%	UPCOUNTRY	\$197,119,760	-15%
NORTH SHORE	81	-10%	NORTH SHORE	\$141,486,899	-11%
LANAI/MOLOKAI	64	-19%	EAST	\$19,159,251	25%
EAST	14	-22%	LANAI/MOLOKAI	\$28,763,150	-40%
TOTAL	1283	-17%	TOTAL	\$1,879,964,222	-26%

● % of Closed Sales by Districts through October 31, 2025

● Number of Recorded transactions from January 1, 2025 – October 31, 2025



RESIDENTIAL
YEAR-OVER-YEAR

591
TOTAL NUMBER OF SALES
2025

635 **-7%**
TOTAL NUMBER OF SALES
2024

\$1,300,000
MEDIAN SALES PRICE
2025

\$1,300,000 **0%**
MEDIAN SALES PRICE
2024

\$1,072,378,985
TOTAL DOLLAR VOLUME
2025

\$1,145,229,456 **-6%**
TOTAL DOLLAR VOLUME
2024

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
CENTRAL									
Kahakuloa	1	1	0%	\$1,100,000	\$1,415,000	-22%	\$1,100,000	\$1,415,000	-22%
Kahului	67	61	10%	\$1,130,000	\$1,195,600	-5%	\$73,707,468	\$72,113,388	2%
Wailuku	114	136	-16%	\$1,200,000	\$1,250,000	-4%	\$134,198,259	\$164,411,205	-18%
EAST									
Hana	8	6	33%	\$1,248,750	\$1,132,500	10%	\$12,535,500	\$6,428,000	95%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	1	1	0%	\$393,751	\$499,000	-21%	\$393,751	\$499,000	-21%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	1	-100%	-	\$749,000	-100%	-	\$749,000	-100%
NORTH SHORE									
Haiku	55	57	-4%	\$1,300,000	\$1,500,000	-13%	\$83,003,899	\$99,575,999	-17%
Sprecks/Paia/Kuau	11	12	-8%	\$1,410,000	\$2,600,000	-46%	\$32,140,000	\$42,162,000	-24%
SOUTH									
Kihei	88	89	-1%	\$1,330,000	\$1,350,000	-1%	\$173,026,230	\$138,441,758	25%
Maalaea	1	1	0%	\$2,500,000	\$2,933,006	-15%	\$2,500,000	\$2,933,006	-15%
Maui Meadows	15	7	114%	\$2,175,000	\$2,760,000	-21%	\$31,317,018	\$18,035,000	74%
Wailea/Makena	12	22	-45%	\$3,812,500	\$5,000,000	-24%	\$70,940,000	\$168,807,781	-58%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	47	40	18%	\$1,600,000	\$1,532,500	4%	\$76,023,660	\$66,552,974	14%
Makawao/Olinda/Haliimaile	60	74	-19%	\$1,365,000	\$1,237,000	10%	\$82,816,100	\$108,462,374	-24%
Pukalani	20	20	0%	\$1,145,000	\$1,262,500	-9%	\$23,869,000	\$26,817,775	-11%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	18	11	64%	\$4,450,000	\$2,750,000	62%	\$78,142,500	\$32,935,000	137%
Kapalua	9	7	29%	\$7,625,000	\$6,875,000	11%	\$68,805,000	\$79,738,000	-14%
Lahaina	12	16	-25%	\$2,780,000	\$2,833,750	-2%	\$33,690,000	\$43,135,630	-22%
Napili/Kahana/Honokowai	23	29	-21%	\$1,775,000	\$1,615,000	10%	\$73,995,000	\$44,121,216	68%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	6	10	-40%	\$638,500	\$710,000	-10%	\$6,732,000	\$7,130,000	-6%
Molokai	23	34	-32%	\$510,000	\$486,000	5%	\$13,443,600	\$20,765,350	-35%
MAUI SUMMARY	591	635	-7%	\$1,300,000	\$1,300,000	0%	\$1,072,378,985	\$1,145,229,456	-6%

OCTOBER 2025 YTD NUMBER OF SALES

DISTRICT	2025	2024	% Change
CENTRAL	182	198	-8%
UPCOUNTRY	127	134	-5%
SOUTH	116	119	-3%
NORTH SHORE	66	69	-4%
WEST	62	63	-2%
LANAI/MOLOKAI	29	44	-34%
EAST	9	8	13%
TOTAL	591	635	-7%

OCTOBER 2025 YTD TOTAL DOLLAR VOLUME

DISTRICT	2025	2024	% Change
SOUTH	\$277,783,248	\$328,217,545	-15%
WEST	\$254,632,500	\$199,929,846	27%
CENTRAL	\$209,005,727	\$237,939,593	-12%
UPCOUNTRY	\$182,708,760	\$201,833,123	-9%
NORTH SHORE	\$115,143,899	\$141,737,999	-19%
LANAI/MOLOKAI	\$20,175,600	\$27,895,350	-28%
EAST	\$12,929,251	\$7,676,000	68%
TOTAL	\$1,072,378,985	\$1,145,229,456	-6%

Source: Realtors Association of Maui
- www.RAMaui.com



CONDOMINIUM
YEAR-OVER-YEAR

573
TOTAL NUMBER OF SALES
2025

746 **-23%**
TOTAL NUMBER OF SALES
2024

\$697,100
MEDIAN SALES PRICE
2025

\$910,000 **-24%**
MEDIAN SALES PRICE
2024

\$657,937,987
TOTAL DOLLAR VOLUME
2025

\$1,097,793,051 **-40%**
TOTAL DOLLAR VOLUME
2024

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	9	24	-63%	\$190,000	\$250,000	-24%	\$1,915,000	\$6,708,500	-71%
Wailuku	60	50	20%	\$585,000	\$620,000	-6%	\$39,274,510	\$31,307,000	25%
EAST									
Hana	1	-	-	\$1,875,000	-	-	\$1,875,000	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	3	1	200%	\$675,000	\$838,500	-19%	\$12,845,000	\$838,500	1432%
SOUTH									
Kihei	203	261	-22%	\$665,000	\$775,000	-14%	\$165,194,369	\$245,141,503	-33%
Maalaea	16	16	0%	\$643,750	\$719,000	-10%	\$10,502,400	\$12,843,000	-18%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	66	138	-52%	\$2,487,500	\$2,599,775	-4%	\$201,182,303	\$495,188,760	-59%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	1	6	-83%	\$782,000	\$989,000	-21%	\$782,000	\$5,943,000	-87%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	55	77	-29%	\$1,152,500	\$1,350,000	-15%	\$88,362,000	\$123,368,339	-28%
Kapalua	19	24	-21%	\$1,630,000	\$1,420,000	15%	\$51,219,205	\$63,008,000	-19%
Lahaina	25	1	2400%	\$640,000	\$95,000	574%	\$17,855,000	\$95,000	18695%
Napili/Kahana/Honokowai	92	124	-26%	\$596,000	\$690,000	-14%	\$61,616,150	\$95,490,049	-35%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	1	5	-80%	\$188,000	\$2,400,000	-92%	\$188,000	\$12,140,000	-98%
Molokai	22	19	16%	\$227,500	\$290,000	-22%	\$5,127,050	\$5,721,400	-10%
MAUI SUMMARY	573	746	-23%	\$697,100	\$912,500	-24%	\$657,937,987	\$1,097,793,051	-40%

OCTOBER 2025 YTD NUMBER OF SALES

DISTRICT	2025	2024	% Change
SOUTH	285	415	-31%
WEST	191	226	-15%
CENTRAL	69	74	-7%
LANAI/MOLOKAI	23	24	-4%
NORTH SHORE	3	1	200%
EAST	1	-	-
UPCOUNTRY	1	6	-83%
TOTAL	573	746	-23%

OCTOBER 2025 YTD TOTAL DOLLAR VOLUME

DISTRICT	2025	2024	% Change
SOUTH	\$376,879,072	\$753,173,263	-50%
WEST	\$219,052,355	\$281,961,388	-22%
CENTRAL	\$41,189,510	\$38,015,500	8%
NORTH SHORE	\$12,845,000	\$838,500	1432%
LANAI/MOLOKAI	\$5,315,050	\$17,861,400	-70%
EAST	\$1,875,000	-	-
UPCOUNTRY	\$782,000	\$5,943,000	-87%
TOTAL	\$657,937,987	\$1,097,793,051	-40%

Source: Realtors Association of Maui
- www.RAMaui.com

VACANT LAND
YEAR-OVER-YEAR

119
TOTAL NUMBER OF SALES
2025

161 **-26%**
TOTAL NUMBER OF SALES
2024

\$649,500
MEDIAN SALES PRICE
2025

\$902,501 **-28%**
MEDIAN SALES PRICE
2024

\$149,647,250
TOTAL DOLLAR VOLUME
2025

\$304,904,001 **-51%**
TOTAL DOLLAR VOLUME
2024

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	-	-	-	-	-	-	-	-	-
Wailuku	12	8	50%	\$589,000	\$509,500	16%	\$6,932,000	\$4,970,000	39%
EAST									
Hana	3	7	-57%	\$825,000	\$750,000	10%	\$3,400,000	\$6,125,000	-44%
Kaupo	1	1	0%	\$955,000	\$630,000	52%	\$955,000	\$630,000	52%
Keanae	-	1	-100%	-	\$665,000	-100%	-	\$665,000	-100%
Kipahulu	-	1	-100%	-	\$249,000	-100%	-	\$249,000	-100%
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	12	19	-37%	\$700,000	\$790,000	-11%	\$13,498,000	\$14,645,500	-8%
Sprecks/Paia/Kuau	-	1	-100%	-	\$2,350,000	-100%	-	\$2,350,000	-100%
SOUTH									
Kihei	4	3	33%	\$1,080,000	\$2,050,000	-47%	\$3,838,500	\$6,995,000	-45%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	3	-	-	\$1,050,000	-	-	\$2,974,000	-	-
Wailea/Makena	10	39	-74%	\$4,950,000	\$5,000,000	-1%	\$47,205,750	\$196,970,000	-76%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	7	22	-68%	\$512,500	\$725,000	-29%	\$4,062,500	\$18,322,000	-78%
Makawao/Olinda/Haliimaile	6	4	50%	\$1,432,500	\$1,070,000	34%	\$8,180,000	\$4,470,000	83%
Pukalani	3	4	-25%	\$459,000	\$532,500	-14%	\$1,386,500	\$2,229,000	-38%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	4	5	-20%	\$1,400,000	\$1,075,000	30%	\$14,825,000	\$4,705,000	215%
Kapalua	5	4	25%	\$1,375,000	\$1,700,000	-19%	\$8,636,500	\$5,850,000	48%
Lahaina	34	29	17%	\$602,500	\$825,000	-27%	\$29,446,000	\$28,446,001	4%
Napili/Kahana/Honokowai	2	1	100%	\$285,000	\$4,200,000	-93%	\$570,000	\$4,200,000	-86%
Olowalu	1	1	0%	\$465,000	\$976,000	-52%	\$465,000	\$976,000	-52%
LANAI - MOLOKAI									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	12	11	9%	\$129,500	\$110,000	18%	\$3,272,500	\$2,106,500	55%
MAUI SUMMARY	119	161	-26%	\$649,500	\$902,501	-28%	\$149,647,250	\$304,904,001	-51%

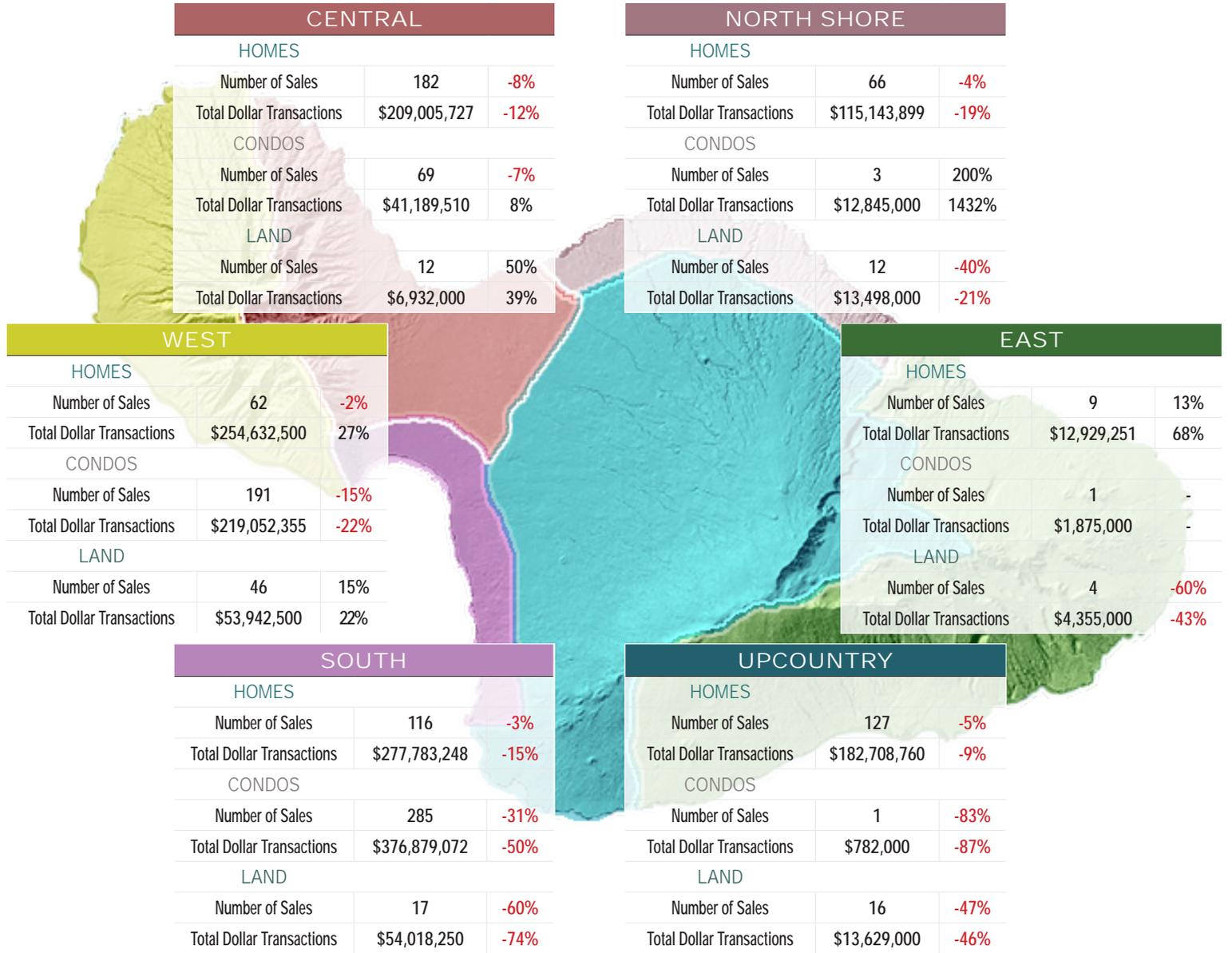
OCTOBER 2025 YTD NUMBER OF SALES

DISTRICT	2025	2024	% Change
WEST	46	40	15%
SOUTH	17	42	-60%
UPCOUNTRY	16	30	-47%
CENTRAL	12	8	50%
NORTH SHORE	12	20	-40%
LANAI/MOLOKAI	12	11	9%
EAST	4	10	-60%
TOTAL	119	161	-26%

OCTOBER 2025 YTD TOTAL DOLLAR VOLUME

DISTRICT	2025	2024	% Change
SOUTH	\$54,018,250	\$203,965,000	-74%
WEST	\$53,942,500	\$44,177,001	22%
UPCOUNTRY	\$13,629,000	\$25,021,000	-46%
NORTH SHORE	\$13,498,000	\$16,995,500	-21%
CENTRAL	\$6,932,000	\$4,970,000	39%
LANAI/MOLOKAI	\$3,272,500	\$2,106,500	55%
EAST	\$4,355,000	\$7,669,000	-43%
TOTAL	\$149,647,250	\$304,904,001	-51%

Source: Realtors Association of Maui
- www.RAMaui.com



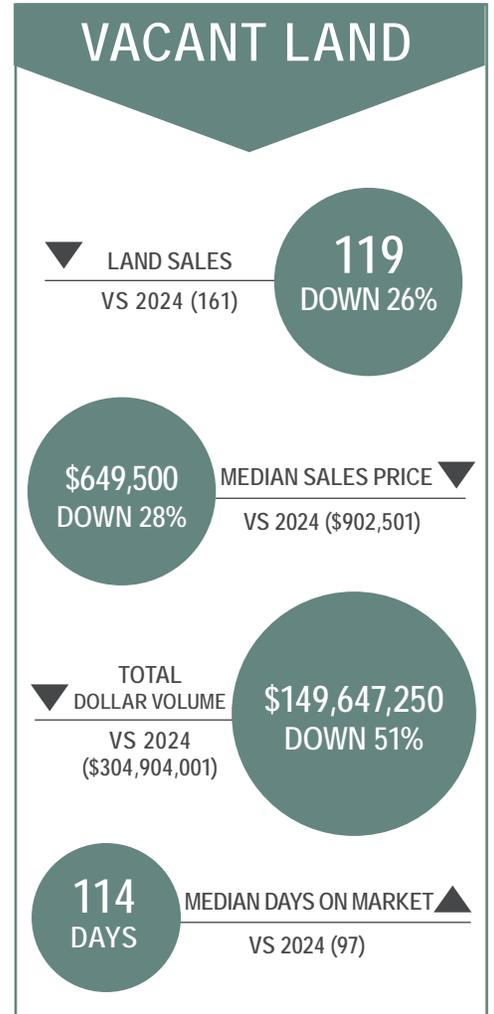
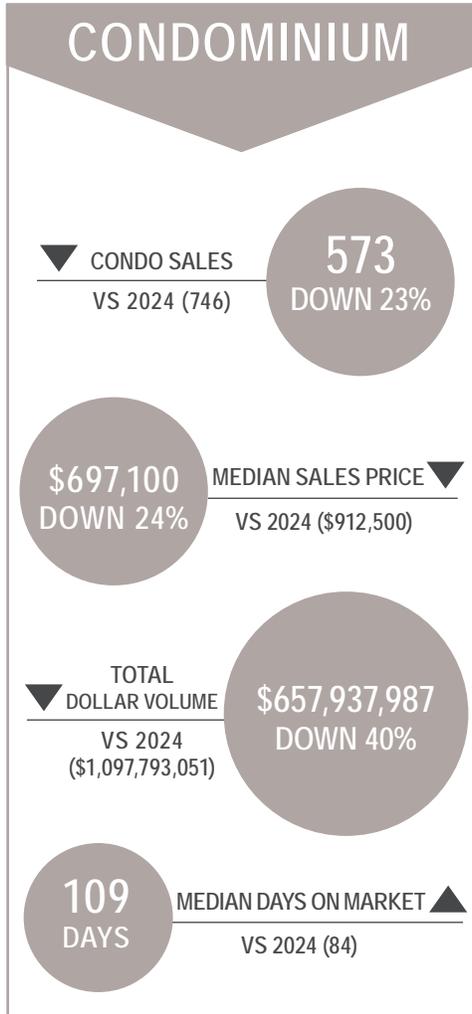
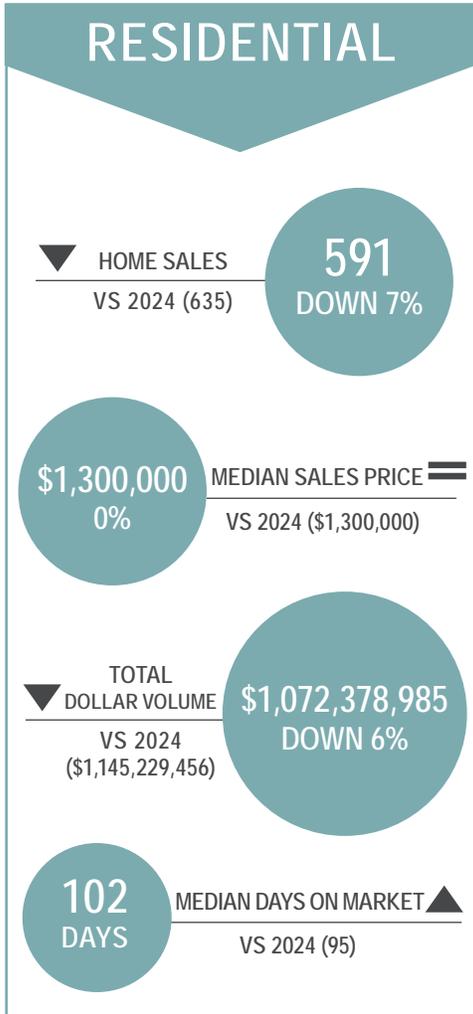
- **CENTRAL**
Kahakuloa, Kahului, Wailuku
- **SOUTH**
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- **EAST**
Hana, Kaupo, Kipahulu, Nahiku
- **UPCOUNTRY**
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- **NORTH SHORE**
Haiku, Sprecklesville/Paia/Kuau
- **WEST**
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai, Olowalu

Source:
Realtors Association of Maui
www.RAMaui.com

RESIDENTIAL	
TOP 10 AREAS	
Total Dollar Volume	
Kihei	\$173,026,230
Wailuku	\$134,198,259
Haiku	\$83,003,899
Makawao/Olinda/Haliimaile	\$82,816,100
Kaanapali	\$78,142,500
Kula/Ulupalakua/Kanaio	\$76,023,660
Napili/Kahana/Honokowai	\$73,995,000
Kahului	\$73,707,468
Wailea/Makena	\$70,940,000
Kapalua	\$68,805,000

CONDOMINIUM	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$201,182,303
Kihei	\$165,194,369
Kaanapali	\$88,362,000
Napili/Kahana/Honokowai	\$61,616,150
Kapalua	\$51,219,205
Wailuku	\$39,274,510
Lahaina	\$17,855,000
Sprecklesville/Paia/Kuau	\$12,845,000
Maalaea	\$10,502,400
Molokai	\$5,127,050

VACANT LAND	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$47,205,750
Lahaina	\$29,446,000
Kaanapali	\$14,825,000
Haiku	\$13,498,000
Kapalua	\$8,636,500
Makawao/Olinda/Haliimaile	\$8,180,000
Wailuku	\$6,932,000
Kula/Ulupalakua/Kanaio	\$4,062,500
Kihei	\$3,838,500
Hana	\$3,400,000



Source: Realtors Association of Maui – www.RAMaui.com

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. (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



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, 2025 1st half of fiscal year tax payment due
Sep 30, 2025 Deadline for filing exemption claims & ownership documents
Feb 20, 2026 2nd half of fiscal year tax payment due

For More Information, Visit: <https://realproperty.honolulu.gov/>

Hawaii 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, 2025 1st half of fiscal year tax payment due
Dec 31, 2025 Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year
Feb 20, 2026 2nd half of fiscal year tax payment due
June 30, 2026 Deadline for filing exemption claims & ownership documents for February 20th real prop taxes the following year

For More Information, Visit: https://www.hawaiipropertytax.com/tax_rates.html



Rose Bento - Quinn Brown - Debra Cabradilla - Mary Jo Cabral - Reta Chin - Wendy Gomes - Deni Kawasuchi - Tori LaPolla - Kosei Nagata - Mercy Palmer - Trisha Spencer-Kitayama - Pam Teal
 10 Experienced Officers | 1 Sales Executive | 343 Years of Combined Experience
 Central (808) 893-0556 | Upcountry (808) 573-0110 | West Maui (808) 661-4960 | South Maui (808) 891-2404

FISCAL YEAR July 1, 2025 to June 30, 2026

Maui County

Classification	Tax Rate (Per \$1,000)	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

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: www.mauicounty.gov/576/Real-Property-Tax-Fee-Collection

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 \$1,000,000		\$11.30
Vacation Rental Tier 2: \$1,000,001 to \$2,500,000		\$11.75
Vacation Rental Tier 3: \$ More than \$2,500,000		\$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, 2025 1st half of fiscal year tax payment due
Sep 30, 2025 Deadline for filing exemption claims & ownership documents
Feb 20, 2026 2nd half of fiscal year tax payment due

For more information visit: www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax