

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

LEEWARD EAST

- 96701 Aiea
- 96782 Pearl City
- 96786 Wahiawa
- 96789 Milliani Town, Milliani
- 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, 2025 – September 30, 2025

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through September 30, 2025

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	39%	2,118	▲	1%	\$1,145,000	▲	4%
🏢 CONDOMINIUM	61%	3,289	▼	-3%	\$505,000	▼	-1%
OAHU TOTAL SALES		5,407	▼	-2%			



Yvonne Ahsing | Henson Balais | Jasmine Bishaw | Reta Chin | Brian Chan | Amelie Comesario | Darrelle Glushenko | Kalina Goulette | Liz Hughes | Kurt Johnson | Mandy Marumoto | Christine Parke | Kristina Piasecki | Daisy Su | George Weeks IV | Kerra Wong

KAHALA 808-380-6767 | DOWNTOWN 808-536-0404 | PEARLRIDGE 808-485-0505 | KAILUA 808-230-8080 | KAPOLEI 808-380-3640

OVER 300+ YEARS OF COMBINED EXPERIENCE

Dahu Escrow & Sales Team

SINGLE FAMILY HOMES
3RD QRT 2025 VS. 3RD QRT 2024

HOME SALES 276 UP 27% ▲ VS 2024 (217)	MEDIAN SALES PRICE \$1,155,000 UP 4% ▲ VS 2024 (\$1,122,000)	MEDIAN DAY ON THE MARKET 26 UP 37% ▲ VS 2024 (19)
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TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2025	2024	% Change
Ewa Plain	51	42	21%
Kailua - Waimanalo	33	24	38%
Makaha - Nanakuli	22	20	10%
Pearl City - Aiea	20	16	25%
Kaneohe	17	11	55%
Waipahu	16	10	60%
Kapahulu - Diamond Head	13	16	-19%
Makiki - Moiliili	13	10	30%
Moanalua - Salt Lake	13	1	1200%
Waialae - Kahala	11	6	83%

SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales SEP 2025 vs. SEP 2024			Median Sales Price SEP 2025 vs. SEP 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	3	4	-25%	\$1,500,000	\$2,010,000	-25%
Ala Moana - Kakaako	-	2	-100%	-	\$1,175,000	0%
Downtown - Nuuanu	9	4	125%	\$1,215,000	\$1,114,500	900%
Ewa Plain	51	42	21%	\$912,500	\$912,000	0%
Hawaii Kai	9	17	-47%	\$1,375,000	\$1,495,000	-8%
Kailua - Waimanalo	33	24	38%	\$1,700,000	\$1,595,000	700%
Kalihi - Palama	10	8	25%	\$874,000	\$1,125,000	-22%
Kaneohe	17	11	55%	\$1,299,000	\$1,400,000	-7%
Kapahulu - Diamond Head	13	16	-19%	\$1,380,000	\$1,362,500	100%
Makaha - Nanakuli	22	20	10%	\$644,500	\$672,500	-4%
Makakilo	5	5	0%	\$1,390,000	\$925,000	50%
Makiki - Moiliili	13	10	30%	\$1,488,000	\$1,780,000	-16%
Mililani	10	10	0%	\$1,187,000	\$997,500	19%
Moanalua - Salt Lake	13	1	1200%	\$1,250,000	\$928,000	35%
North Shore	10	6	67%	\$1,450,000	\$1,301,500	11%
Pearl City - Aiea	20	16	25%	\$1,060,000	\$1,070,000	-1%
Wahiawa	9	2	350%	\$767,000	\$795,000	-4%
Waialae - Kahala	11	6	83%	\$1,847,000	\$1,400,000	32%
Waikiki	-	-	-	-	-	-
Waipahu	16	10	60%	\$1,002,500	\$960,000	400%
Windward Coast	2	3	-33%	\$1,537,500	\$900,000	71%
SUMMARY	276	217	27%	\$1,155,000	\$1,112,722	4%

CONDOMINIUM
3RD QRT 2025 VS. 3RD QRT 2024

HOME SALES 408 UP 11% ▲ VS 2024 (366)	MEDIAN SALES PRICE \$508,750 DOWN 2% ▼ VS 2024 (\$517,500)	MEDIAN DAY ON THE MARKET 40 UP 29% ▲ VS 2024 (31)
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TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2025	2024	% Change
Waikiki	81	66	23%
Downtown - Nuuanu	44	29	52%
Ala Moana - Kakaako	43	40	800%
Makiki - Moiliili	43	36	19%
Ewa Plain	29	31	-6%
Moanalua - Salt Lake	23	5	360%
Mililani	21	25	-16%
Pearl City - Aiea	18	28	-36%
Kaneohe	15	15	0%
Waipahu	14	16	-13%

NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales SEP 2025 vs. SEP 2024			Median Sales Price SEP 2025 vs. SEP 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	43	40	800%	\$629,000	\$785,000	-20%
Downtown - Nuuanu	44	29	52%	\$611,700	\$530,000	15%
Ewa Plain	29	31	-6%	\$625,000	\$655,000	-5%
Hawaii Kai	12	15	-20%	\$1,002,500	\$940,000	700%
Kailua - Waimanalo	12	7	71%	\$845,000	\$785,000	800%
Kalihi - Palama	6	10	-40%	\$409,500	\$415,000	-1%
Kaneohe	15	15	0%	\$725,000	\$775,000	-6%
Kapahulu - Diamond Head	10	8	25%	\$670,000	\$728,500	-8%
Makaha - Nanakuli	12	11	900%	\$228,950	\$255,000	-10%
Makakilo	14	8	75%	\$524,000	\$599,500	-13%
Makiki - Moiliili	43	36	19%	\$345,000	\$393,000	-12%
Mililani	21	25	-16%	\$450,000	\$520,000	-13%
Moanalua - Salt Lake	23	5	360%	\$390,000	\$345,000	13%
North Shore	5	4	25%	\$930,000	\$1,122,500	-17%
Pearl City - Aiea	18	28	-36%	\$507,500	\$448,750	13%
Wahiawa	2	5	-60%	\$175,000	\$385,000	-55%
Waialae - Kahala	1	5	-80%	\$1,050,000	\$490,000	114%
Waikiki	81	66	23%	\$445,000	\$465,000	-4%
Waipahu	14	16	-13%	\$472,500	\$527,500	-10%
Windward Coast	3	2	50%	\$350,000	\$299,000	17%
SUMMARY	408	366	11%	\$508,750	\$517,500	-2%

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

SINGLE FAMILY HOMES
YEAR-TO-DATE

2,118
HOMES SOLD
2025

2,101
HOMES SOLD
2024

▲
1%

\$1,145,000
MEDIAN SALES PRICE
2025

\$1,100,000
MEDIAN SALES PRICE
2024

▲
4%

23
MEDIAN DAYS ON THE MARKET
2025

18
MEDIAN DAYS ON THE MARKET
2024

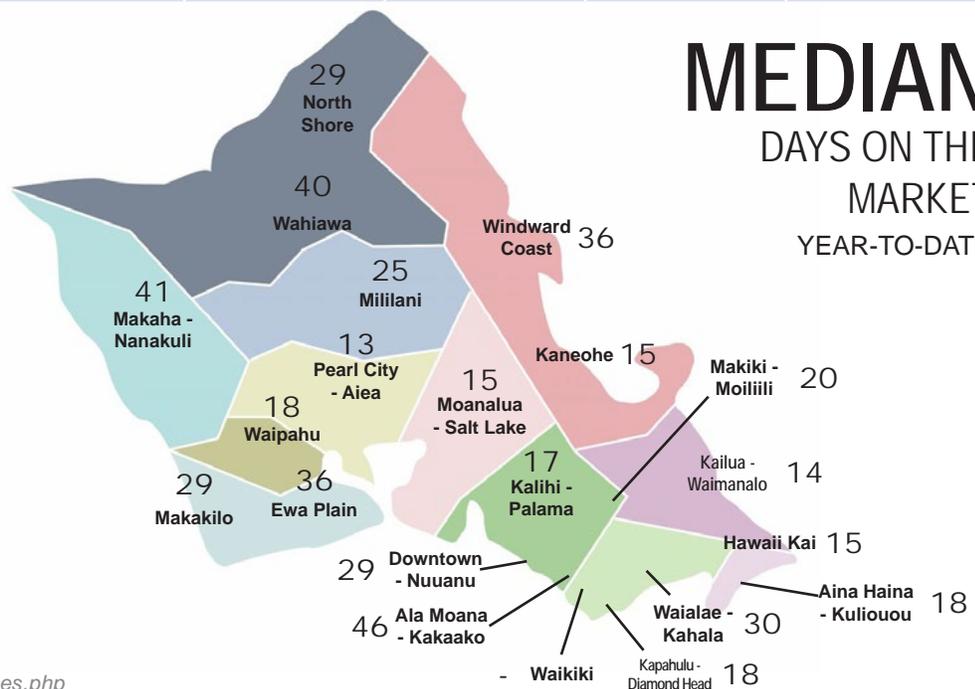
▲
28%

SINGLE FAMILY HOMES

	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	57	52	10%	\$1,750,000	\$1,950,000	-10%
Ala Moana - Kakaako	7	5	40%	\$1,200,000	\$1,100,000	9%
Downtown - Nuuanu	50	51	-2%	\$1,290,000	\$1,200,000	8%
Ewa Plain	350	386	-9%	\$927,500	\$892,000	4%
Hawaii Kai	108	105	3%	\$1,605,000	\$1,675,000	-4%
Kailua - Waimanalo	196	193	2%	\$1,679,450	\$1,656,000	1%
Kalihi - Palama	88	67	31%	\$990,000	\$925,000	7%
Kaneohe	144	146	-1%	\$1,250,000	\$1,200,000	4%
Kapahulu - Diamond Head	143	113	27%	\$1,300,000	\$1,400,000	-7%
Makaha - Nanakuli	157	183	-14%	\$675,000	\$665,000	2%
Makakilo	74	65	14%	\$1,100,000	\$1,012,500	9%
Makiki - Moiliili	78	79	-1%	\$1,500,000	\$1,628,000	-8%
Mililani	109	108	1%	\$1,085,000	\$1,073,250	1%
Moanalua - Salt Lake	43	38	13%	\$1,233,000	\$1,230,000	0%
North Shore	71	54	31%	\$1,400,000	\$1,437,500	-3%
Pearl City - Aiea	149	163	-9%	\$1,050,000	\$1,065,000	-1%
Wahiawa	53	60	-12%	\$830,000	\$825,000	1%
Waialae - Kahala	71	64	11%	\$2,700,000	\$2,400,000	13%
Waikiki	0	0		\$0	\$0	
Waipahu	141	127	11%	\$950,000	\$950,000	0%
Windward Coast	29	42	-31%	\$1,200,000	\$960,000	25%
SUMMARY	2,118	2,101	1%	\$1,145,000	\$1,100,000	4%

TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2025	2024	% Change
Ewa Plain	350	386	-9%
Kailua - Waimanalo	196	193	200%
Makaha - Nanakuli	157	183	-14%
Pearl City - Aiea	149	163	-9%
Kaneohe	144	146	-1%
Kapahulu - Diamond Head	143	113	27%
Waipahu	141	127	11%
Mililani	109	108	100%
Hawaii Kai	108	105	300%
Kalihi - Palama	88	67	31%



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

CONDOMINIUM

YEAR-TO-DATE

3,289
CONDOS SOLD
2025

3,390
CONDOS SOLD
2024

-3%

\$505,000
MEDIAN SALES PRICE
2025

\$510,000
MEDIAN SALES PRICE
2024

-1%

44
MEDIAN DAYS ON THE MARKET
2025

29
MEDIAN DAYS ON THE MARKET
2024

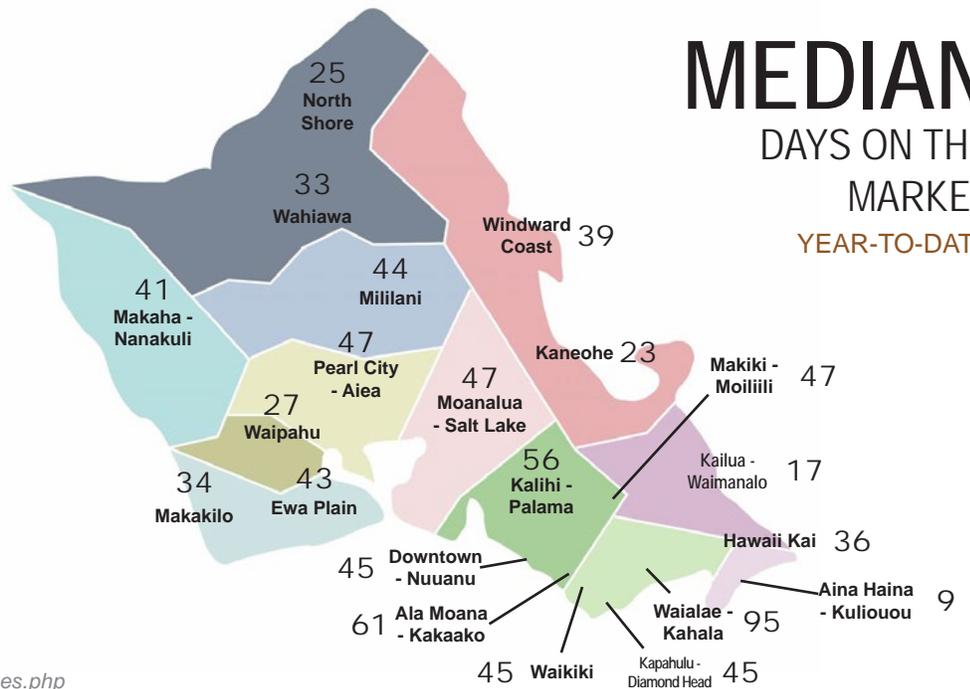
52%

CONDOMINIUM

	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	1	1	0%	\$840,000	\$829,000	100%
Ala Moana - Kakaako	432	372	16%	\$759,000	\$747,000	200%
Downtown - Nuuanu	224	232	-3%	\$540,000	\$568,000	-5%
Ewa Plain	284	256	11%	\$650,000	\$690,000	-6%
Hawaii Kai	116	110	500%	\$827,000	\$814,500	200%
Kailua - Waimanalo	80	75	700%	\$777,500	\$787,500	-1%
Kalihi - Palama	63	85	-26%	\$380,000	\$400,000	-5%
Kaneohe	124	126	-2%	\$660,000	\$706,500	-7%
Kapahulu - Diamond Head	72	58	24%	\$620,000	\$672,000	-8%
Makaha - Nanakuli	99	105	-6%	\$223,750	\$245,000	-9%
Makakilo	74	78	-5%	\$543,000	\$565,000	-4%
Makiki - Moiliili	336	357	-6%	\$375,000	\$400,000	-6%
Mililani	175	216	-19%	\$515,000	\$515,000	0%
Moanalua - Salt Lake	112	114	-2%	\$399,000	\$428,250	-7%
North Shore	26	33	-21%	\$695,000	\$1,000,000	-31%
Pearl City - Aiea	183	210	-13%	\$453,800	\$472,500	-4%
Wahiawa	19	22	-14%	\$310,000	\$347,500	-11%
Waialae - Kahala	24	33	-27%	\$615,000	\$625,000	-2%
Waikiki	692	775	-11%	\$430,000	\$435,000	-1%
Waipahu	122	112	900%	\$492,000	\$515,000	-4%
Windward Coast	31	20	55%	\$364,000	\$354,950	300%
SUMMARY	3,289	3,390	-3%	\$505,000	\$510,000	-1%

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2025	2024	% Change
Waikiki	692	775	-11%
Ala Moana - Kakaako	432	372	16%
Makiki - Moiliili	336	357	-6%
Ewa Plain	284	256	11%
Downtown - Nuuanu	224	232	-3%
Pearl City - Aiea	183	210	-13%
Mililani	175	216	-19%
Kaneohe	124	126	-2%
Waipahu	122	112	900%
Hawaii Kai	116	110	500%



MEDIAN

DAYS ON THE MARKET

YEAR-TO-DATE

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

SINGLE FAMILY HOMES

▲ HOME SALES
VS 2024 (2,101)



\$1,145,000
UP 4%

MEDIAN SALES PRICE ▲
VS 2024 (\$1,100,000)

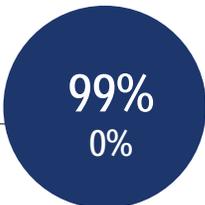
▲ MEDIAN DAYS ON THE MARKET
VS 2024 (18)



3,167
UP 7%

NEW LISTINGS ▲
VS 2024 (2,959)

☐ % OF ORIGINAL LISTING PRICE RECEIVED
VS 2024 (99%)



CONDOMINIUM

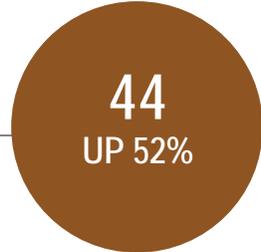
▼ CONDO SALES
VS 2024 (3,390)



\$505,000
DOWN 1%

MEDIAN SALES PRICE ▼
VS 2024 (\$510,000)

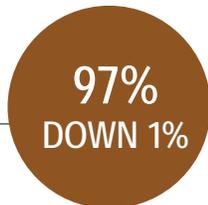
▲ MEDIAN DAYS ON THE MARKET
VS 2024 (29)



6,307
UP 12%

NEW LISTINGS ▲
VS 2024 (5,633)

▼ % OF ORIGINAL LISTING PRICE RECEIVED
VS 2024 (98%)



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





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.



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



CHRISTINE PARKE AVP | Sales Executive
 C: (808) 222-2520
 Christina.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) 564-9439
 C: (808) 429-6925
 Darrelle.Glushenko@fnf.com

MERCY PALMER AVP | Sales Executive
 C: (808) 289-9726
 Mercy.Palmer@fnf.com
 President's Club, Gold

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

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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

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