

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

82

NORTH SHORE

61
21

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

522

WINDWARD

317
205

11%

2,032

METRO OAHU

351
1,681

43%

341

EAST OAHU

213
128

7%

1,138

LEEWARD WEST

628
510

24%

608

LEEWARD EAST

272
336

13%

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 – August 31, 2025

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through August 31, 2025

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	39%	1,842	▼	-2%	\$1,140,000	▲	4%
🏢 CONDOMINIUM	61%	2,881	▼	-5%	\$505,000	▼	-1%
OAHU TOTAL SALES		4,723	▼	-4%			



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

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

Oahu Escrow & Sales Team

SINGLE FAMILY HOMES
AUGUST 2025 VS. AUGUST 2024

HOME SALES 259 UP 2% ▲ VS 2024 (253)	MEDIAN SALES PRICE \$1,105,500 DOWN 2% ▼ VS 2024 (\$1,122,000)	MEDIAN DAY ON THE MARKET 22 UP 57% ▲ VS 2024 (14)
------------------------------------------------------	--------------------------------------------------------------------------------	-------------------------------------------------------------------

TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2025	2024	% Change
Ewa Plain	51	40	28%
Makaha - Nanakuli	19	21	-10%
Kaneohe	18	18	0%
Pearl City - Aiea	18	15	20%
Kailua - Waimanalo	17	17	0%
Kapahulu - Diamond Head	16	18	-11%
Waipahu	14	18	-22%
Mililani	14	18	-22%
Hawaii Kai	13	8	63%
Makiki - Moiliili	12	13	-8%

SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales AUG 2025 vs. AUG 2024			Median Sales Price AUG 2025 vs. AUG 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	9	4	125%	\$1,660,000	\$3,330,000	-50%
Ala Moana - Kakaako	1	1	0%	\$1,050,000	\$2,200,000	-52%
Downtown - Nuuanu	9	7	29%	\$1,250,000	\$1,000,000	25%
Ewa Plain	51	40	28%	\$955,000	\$934,500	200%
Hawaii Kai	13	8	63%	\$1,550,000	\$1,745,000	-11%
Kailua - Waimanalo	17	17	0%	\$1,659,000	\$1,650,000	100%
Kalihi - Palama	7	13	-46%	\$885,000	\$856,885	300%
Kaneohe	18	18	0%	\$1,226,500	\$1,200,000	200%
Kapahulu - Diamond Head	16	18	-11%	\$1,297,500	\$1,285,000	100%
Makaha - Nanakuli	19	21	-10%	\$748,000	\$630,000	19%
Makakilo	11	6	83%	\$1,110,000	\$1,260,000	-12%
Makiki - Moiliili	12	13	-8%	\$1,516,250	\$1,600,000	-5%
Mililani	14	18	-22%	\$1,097,500	\$1,037,500	600%
Moanalua - Salt Lake	5	7	-29%	\$1,250,000	\$1,035,000	21%
North Shore	8	10	-20%	\$1,150,000	\$1,700,500	-32%
Pearl City - Aiea	18	15	20%	\$1,100,000	\$1,049,000	500%
Wahiawa	6	6	0%	\$782,500	\$980,000	-20%
Waialae - Kahala	9	10	-10%	\$2,900,000	\$2,077,500	40%
Waikiki	-	-	-	-	-	-
Waipahu	14	18	-22%	\$965,000	\$958,500	100%
Windward Coast	2	3	-33%	\$812,500	\$760,000	700%
SUMMARY	259	253	2%	\$1,105,500	\$1,122,000	-1%

CONDOMINIUM
AUGUST 2025 VS. AUGUST 2024

HOME SALES 391 DOWN 2% ▼ VS 2024 (401)	MEDIAN SALES PRICE \$515,000 UP 3% ▲ VS 2024 (\$500,000)	MEDIAN DAY ON THE MARKET 48 UP 71% ▲ VS 2024 (28)
--------------------------------------------------------	--------------------------------------------------------------------------	-------------------------------------------------------------------

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2025	2024	% Change
Waikiki	76	84	-10%
Ala Moana - Kakaako	66	36	83%
Ewa Plain	38	38	0%
Makiki - Moiliili	37	46	-20%
Downtown - Nuuanu	25	18	39%
Mililani	24	35	-31%
Hawaii Kai	17	10	70%
Kaneohe	15	17	-12%
Waipahu	14	15	-7%
Kailua - Waimanalo	12	6	100%

NEIGHBORHOOD	Number of Sales AUG 2025 vs. AUG 2024			Median Sales Price AUG 2025 vs. AUG 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	1	-	-	\$840,000	-	-
Ala Moana - Kakaako	66	36	83%	\$932,000	\$835,000	12%
Downtown - Nuuanu	25	18	39%	\$540,000	\$559,500	-3%
Ewa Plain	38	38	0%	\$598,500	\$720,000	-17%
Hawaii Kai	17	10	70%	\$750,000	\$800,000	-6%
Kailua - Waimanalo	12	6	100%	\$814,000	\$994,000	-18%
Kalihi - Palama	8	6	33%	\$427,000	\$385,000	11%
Kaneohe	15	17	-12%	\$660,000	\$575,000	15%
Kapahulu - Diamond Head	10	8	25%	\$762,500	\$810,000	-6%
Makaha - Nanakuli	10	12	-17%	\$270,000	\$224,000	21%
Makakilo	8	9	-11%	\$560,500	\$525,000	700%
Makiki - Moiliili	37	46	-20%	\$415,000	\$409,500	100%
Mililani	24	35	-31%	\$519,500	\$455,000	14%
Moanalua - Salt Lake	11	12	-8%	\$388,000	\$395,000	-2%
North Shore	1	3	-67%	\$1,051,000	\$530,000	98%
Pearl City - Aiea	10	32	-69%	\$427,500	\$460,000	-7%
Wahiawa	1	5	-80%	\$358,000	\$360,000	-1%
Waialae - Kahala	4	6	-33%	\$506,500	\$699,000	-28%
Waikiki	76	84	-10%	\$380,000	\$400,000	-5%
Waipahu	14	15	-7%	\$494,500	\$395,000	25%
Windward Coast	3	3	0%	\$350,000	\$173,251	102%
SUMMARY	391	401	-2%	\$515,000	\$500,000	3%

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

SINGLE FAMILY HOMES

YEAR-TO-DATE

1,842
HOMES SOLD

2025

1,884

HOMES SOLD
2024

-2%

\$1,140,000

MEDIAN SALES PRICE

2025

\$1,100,000

MEDIAN SALES PRICE

2024

4%

22

MEDIAN DAYS ON THE MARKET

2025

18

MEDIAN DAYS ON THE MARKET

2024

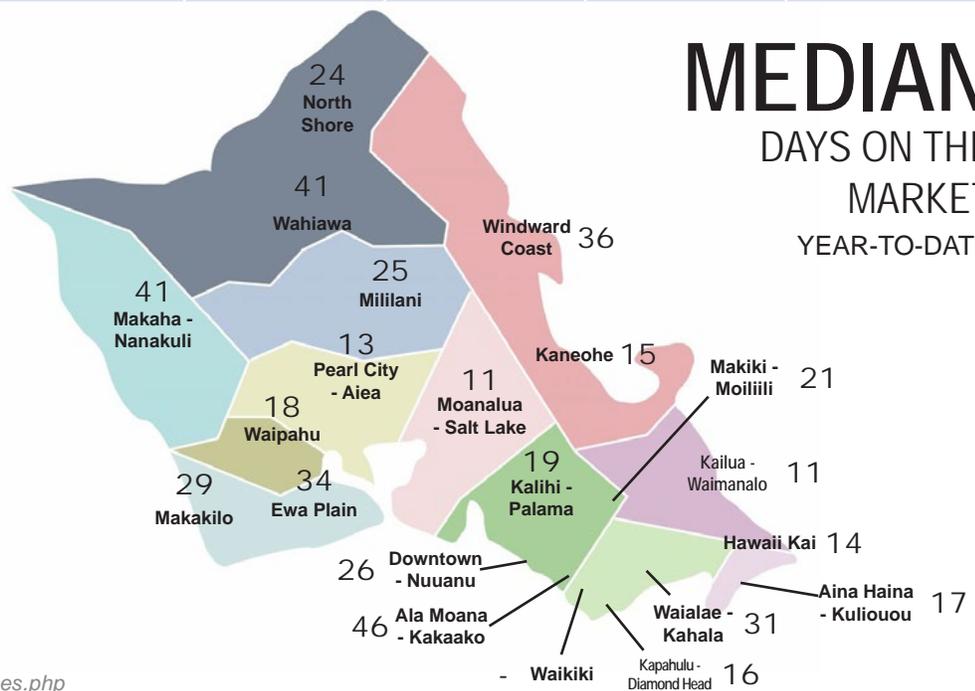
22%

SINGLE FAMILY HOMES

	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	54	48	13%	\$1,750,000	\$1,815,000	-4%
Ala Moana - Kakaako	7	3	133%	\$1,200,000	\$1,100,000	9%
Downtown - Nuuanu	41	47	-13%	\$1,300,000	\$1,200,000	8%
Ewa Plain	299	344	-13%	\$935,000	\$890,000	5%
Hawaii Kai	99	88	13%	\$1,615,000	\$1,675,000	-4%
Kailua - Waimanalo	163	169	-4%	\$1,678,900	\$1,670,000	1%
Kalihi - Palama	78	59	32%	\$1,013,750	\$910,000	11%
Kaneohe	127	135	-6%	\$1,250,000	\$1,179,000	6%
Kapahulu - Diamond Head	130	97	34%	\$1,300,000	\$1,400,000	-7%
Makaha - Nanakuli	135	163	-17%	\$680,000	\$655,000	4%
Makakilo	69	60	15%	\$1,099,500	\$1,012,750	9%
Makiki - Moiliili	65	69	-6%	\$1,520,000	\$1,600,000	-5%
Mililani	99	98	1%	\$1,080,000	\$1,074,500	1%
Moanalua - Salt Lake	30	37	-19%	\$1,205,000	\$1,233,500	-2%
North Shore	61	48	27%	\$1,387,500	\$1,503,000	-8%
Pearl City - Aiea	129	147	-12%	\$1,050,000	\$1,065,000	-1%
Wahiawa	44	58	-24%	\$852,000	\$825,000	3%
Waialae - Kahala	60	58	3%	\$2,750,000	\$2,414,500	14%
Waikiki	-	-	-	-	-	-
Waipahu	125	117	7%	\$940,000	\$950,000	-1%
Windward Coast	27	39	-31%	\$1,200,000	\$995,000	21%
SUMMARY	1,842	1,884	-2%	\$1,140,000	\$1,100,000	4%

TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2025	2024	% Change
Ewa Plain	299	344	-13%
Kailua - Waimanalo	163	169	-4%
Makaha - Nanakuli	135	163	-17%
Kapahulu - Diamond Head	130	97	34%
Pearl City - Aiea	129	147	-12%
Kaneohe	127	135	-6%
Waipahu	125	117	700%
Hawaii Kai	99	88	13%
Mililani	99	98	100%
Kalihi - Palama	78	59	32%



MEDIAN DAYS ON THE MARKET

YEAR-TO-DATE

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

CONDOMINIUM YEAR-TO-DATE

2,881
CONDOS SOLD
2025

3,024
CONDOS SOLD
2024

-5%

\$505,000
MEDIAN SALES PRICE
2025

\$508,000
MEDIAN SALES PRICE
2024

-1%

44
MEDIAN DAYS ON THE MARKET
2025

29
MEDIAN DAYS ON THE MARKET
2024

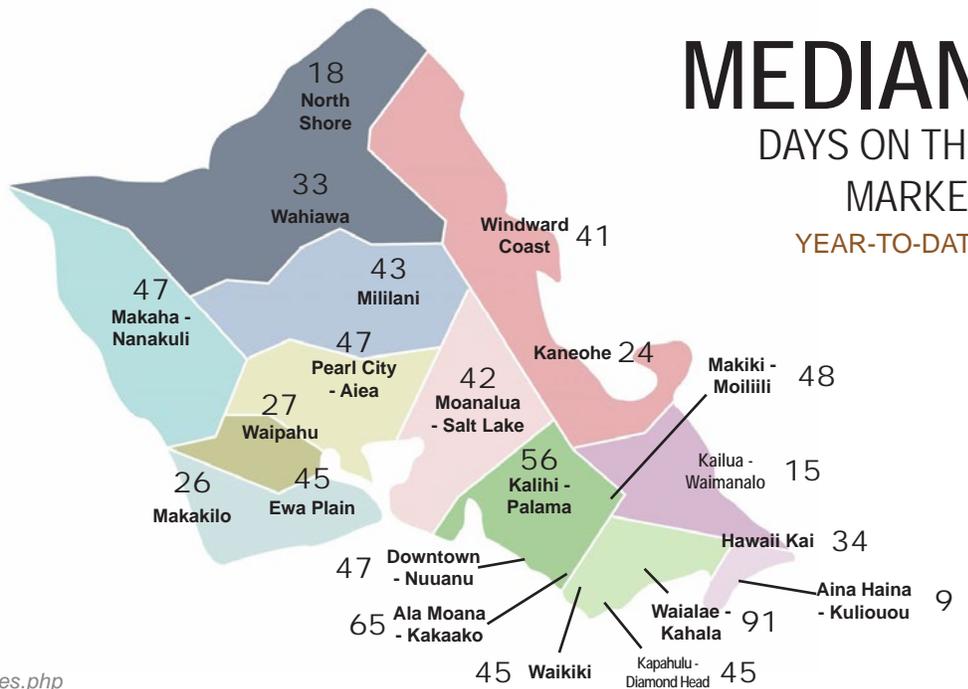
52%

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	389	332	17%	\$767,500	\$740,000	400%
Downtown - Nuuanu	180	203	-11%	\$526,500	\$574,000	-8%
Ewa Plain	255	225	13%	\$650,000	\$695,000	-6%
Hawaii Kai	104	95	900%	\$822,500	\$800,000	300%
Kailua - Waimanalo	68	68	0%	\$772,500	\$790,000	-2%
Kalihi - Palama	57	75	-24%	\$380,000	\$399,888	-5%
Kaneohe	109	111	-2%	\$660,000	\$698,000	-5%
Kapahulu - Diamond Head	62	50	24%	\$620,000	\$647,000	-4%
Makaha - Nanakuli	87	94	-7%	\$223,750	\$245,000	-9%
Makakilo	60	70	-14%	\$547,500	\$562,500	-3%
Makiki - Moiliili	293	321	-9%	\$377,500	\$400,000	-6%
Mililani	154	191	-19%	\$517,000	\$515,000	0%
Moanalua - Salt Lake	89	109	-18%	\$399,900	\$430,000	-7%
North Shore	21	29	-28%	\$680,000	\$1,000,000	-32%
Pearl City - Aiea	165	182	-9%	\$450,000	\$481,500	-7%
Wahiawa	17	17	0%	\$315,000	\$345,000	-9%
Waialae - Kahala	23	28	-18%	\$611,500	\$630,000	-3%
Waikiki	611	709	-14%	\$430,000	\$430,000	0%
Waipahu	108	96	13%	\$495,000	\$507,500	-2%
Windward Coast	28	18	56%	\$372,000	\$354,950	500%
SUMMARY	2,881	3,024	-5%	\$505,000	\$508,000	-1%

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2025	2024	% Change
Waikiki	611	709	-14%
Ala Moana - Kakaako	389	332	17%
Makiki - Moiliili	293	321	-9%
Ewa Plain	255	225	13%
Downtown - Nuuanu	180	203	-11%
Pearl City - Aiea	165	182	-9%
Mililani	154	191	-19%
Kaneohe	109	111	-2%
Waipahu	108	96	13%
Hawaii Kai	104	95	900%



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

SINGLE FAMILY HOMES

▼ HOME SALES
VS 2024 (1,884)



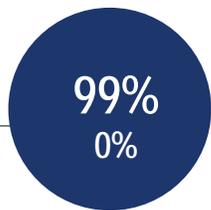
▲ MEDIAN SALES PRICE
VS 2024 (\$1,100,000)

▲ MEDIAN DAYS ON THE MARKET
VS 2024 (18)



▲ NEW LISTINGS
VS 2024 (2,608)

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



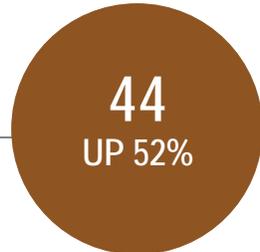
CONDOMINIUM

▼ CONDO SALES
VS 2024 (3,024)



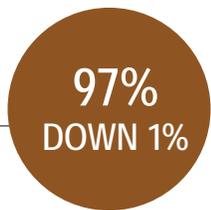
▼ MEDIAN SALES PRICE
VS 2024 (\$508,000)

▲ MEDIAN DAYS ON THE MARKET
VS 2024 (29)



▲ NEW LISTINGS
VS 2024 (5,002)

▼ % 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



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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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