

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

33

NORTH SHORE
 21
 12

2%

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

173

WINDWARD
 106
 67

11%

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

104

EAST OAHU
 65
 39

7%

341

LEEWARD WEST
 176
 165

22%

191

LEEWARD EAST
 83
 108

12%

LEEWARD EAST

- 96701 Aiea
- 96782 Pearl City
- 96786 Wahiawa
- 96789 Mililani Town, Mililani Mauka, Laulani Valley
- 96797 Waipio

701

METRO OAHU
 118
 583

46%

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 – February 28, 2025

Single Family Homes

Condominiums

% of Closed Sales by Districts through February 28, 2025

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
SINGLE FAMILY HOMES	37%	569	▼	-4%	\$1,150,000	▲	8%
CONDOMINIUM	63%	974	=	0%	\$510,000	▲	1%
OAHU TOTAL SALES		1,543	▼	-1%			



Yvonne Ahsing | Henson Balais | Jasmine Bishaw | Reta Chin | Brian Chan | Amelie Comesario | Darrelle Glushenko | Kalia Goulette | Liz Hughes | Jarvis Isa | Kurt Johnson | Mandy Marumoto | Christine Parke | Kristina Piasecki | Daisy Su | George Weeks IV | Kerrra 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 360+ YEARS OF COMBINED EXPERIENCE

Oahu Escrow & Sales Team

SINGLE FAMILY HOMES
1ST QTR. 2025 VS. 1ST QTR.2024

HOME SALES
206
DOWN 10% ▼
VS 2024 (230)

MEDIAN SALES PRICE
\$1,160,000
UP 6% ▲
VS 2024 (\$1,100,000)

MEDIAN DAY ON THE MARKET
15
DOWN 52% ▼
VS 2024 (31)

TOP 10 # OF SALES
BY NEIGHBORHOOD

Single Family Homes	2025	2024	% Change
Kailua - Waimanalo	20	19	5%
Ewa Plain	19	49	-61%
Hawaii Kai	18	10	80%
Pearl City - Aiea	18	23	-22%
Kapahulu - Diamond Head	17	14	21%
Mililani	14	9	56%
Kaneohe	13	12	8%
Waipahu	12	11	9%
Makakilo	11	10	10%
Makaha - Nanakuli	10	16	-38%

SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales 1st Qtr 2025 vs. 1st Qtr 2024			Median Sales Price 1st Qtr 2025 vs. 1st Qtr 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	5	5	0%	\$2,700,000	\$2,390,000	13%
Ala Moana - Kakaako	-	1	-100%	-	\$1,100,000	-
Downtown - Nuuanu	5	4	25%	\$1,000,000	\$1,285,000	-22%
Ewa Plain	19	49	-61%	\$940,000	\$875,650	7%
Hawaii Kai	18	10	80%	\$1,635,000	\$1,606,500	2%
Kailua - Waimanalo	20	19	5%	\$1,711,050	\$1,800,000	-5%
Kalihi - Palama	9	4	125%	\$810,000	\$933,500	-13%
Kaneohe	13	12	8%	\$1,300,000	\$1,150,000	13%
Kapahulu - Diamond Head	17	14	21%	\$1,490,000	\$1,432,500	4%
Makaha - Nanakuli	10	16	-38%	\$600,000	\$567,500	6%
Makakilo	11	10	10%	\$1,050,000	\$1,029,500	2%
Makiki - Moiliili	7	9	-22%	\$1,380,000	\$1,350,000	2%
Mililani	14	9	56%	\$1,117,500	\$1,070,000	4%
Moanalua - Salt Lake	5	8	-38%	\$1,295,000	\$1,180,625	10%
North Shore	8	7	14%	\$1,712,500	\$2,100,000	-18%
Pearl City - Aiea	18	23	-22%	\$950,000	\$1,117,700	-15%
Wahiawa	5	10	-50%	\$820,000	\$875,750	-6%
Waialae - Kahala	7	5	40%	\$2,750,000	\$2,588,000	6%
Waikiki	-	-	-	-	-	-
Waipahu	12	11	9%	\$1,037,500	\$920,000	13%
Windward Coast	3	4	-25%	\$1,179,000	\$1,375,000	-14%
SUMMARY	206	230	-10%	\$1,160,000	\$1,100,000	6%

CONDOMINIUM
1ST QTR. 2025 VS. 1ST QTR. 2024

HOME SALES
369
UP 7% ▲
VS 2024 (334)

MEDIAN SALES PRICE
\$500,000
0% =
VS 2024 (\$500,000)

MEDIAN DAY ON THE MARKET
40
UP 38% ▲
VS 2024 (29)

TOP 10 # OF SALES
BY NEIGHBORHOOD

Condominium	2025	2024	% Change
Waikiki	80	82	-2%
Ala Moana - Kakaako	50	38	32%
Makiki - Moiliili	43	36	19%
Ewa Plain	33	27	22%
Pearl City - Aiea	25	27	-7%
Downtown - Nuuanu	24	20	20%
Mililani	17	28	-39%
Makaha - Nanakuli	11	9	22%
Hawaii Kai	10	7	43%
Kailua - Waimanalo	10	7	43%

NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales 1st Qtr 2025 vs. 1st Qtr 2024			Median Sales Price 1st Qtr 2025 vs. 1st Qtr 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	50	38	32%	\$805,000	\$747,000	8%
Downtown - Nuuanu	24	20	20%	\$585,000	\$404,250	45%
Ewa Plain	33	27	22%	\$675,000	\$669,900	1%
Hawaii Kai	10	7	43%	\$770,000	\$730,000	5%
Kailua - Waimanalo	10	7	43%	\$751,000	\$720,000	4%
Kalihi - Palama	9	7	29%	\$412,000	\$355,000	16%
Kaneohe	10	12	-17%	\$672,500	\$685,000	-2%
Kapahulu - Diamond Head	7	6	17%	\$560,000	\$575,000	-3%
Makaha - Nanakuli	11	9	22%	\$219,000	\$239,000	-8%
Makakilo	8	7	14%	\$528,000	\$570,000	-7%
Makiki - Moiliili	43	36	19%	\$350,000	\$385,000	-9%
Mililani	17	28	-39%	\$480,000	\$517,250	-7%
Moanalua - Salt Lake	10	14	-29%	\$387,000	\$427,500	-9%
North Shore	3	4	-25%	\$330,000	\$1,045,250	-68%
Pearl City - Aiea	25	27	-7%	\$465,000	\$469,000	-1%
Wahiawa	2	1	100%	\$247,000	\$395,000	-37%
Waialae - Kahala	4	2	100%	\$623,500	\$607,500	3%
Waikiki	80	82	-2%	\$492,500	\$440,500	12%
Waipahu	10	9	11%	\$510,000	\$530,000	-4%
Windward Coast	3	1	200%	\$350,000	\$340,000	3%
SUMMARY	369	344	7%	\$500,000	\$500,000	0%

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

SINGLE FAMILY HOMES

YEAR-TO-DATE

569
HOMES SOLD
2025

593
HOMES SOLD
2024

-4%

\$1,150,000
MEDIAN SALES PRICE
2025

\$1,070,000
MEDIAN SALES PRICE
2024

8%

20
MEDIAN DAYS ON THE MARKET
2025

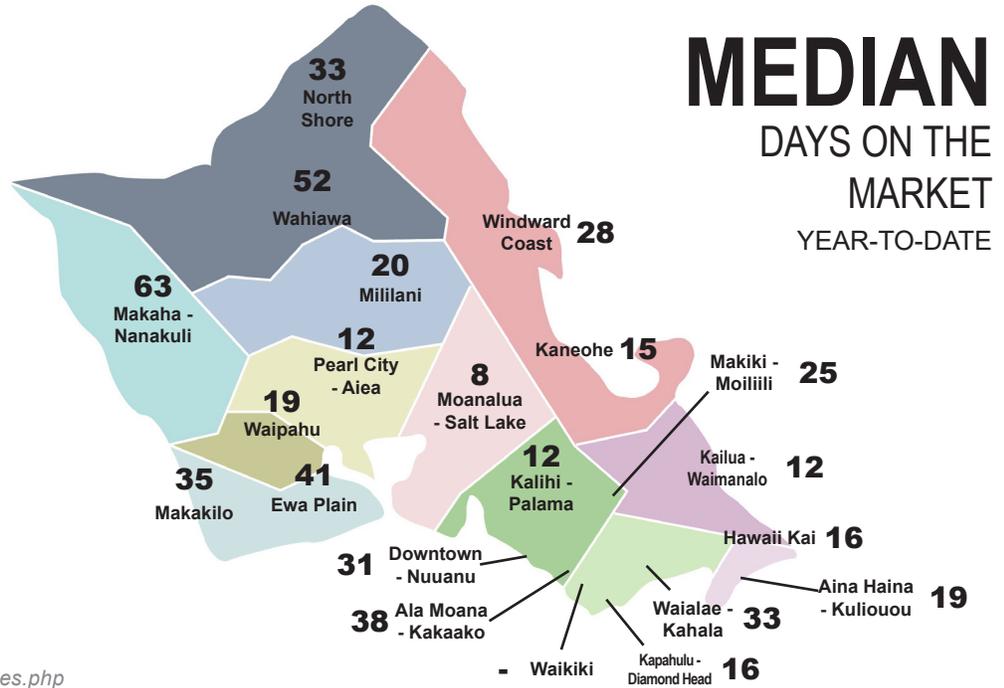
29
MEDIAN DAYS ON THE MARKET
2024

31%

SINGLE FAMILY HOMES	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	12	16	-25%	\$2,655,000	\$1,587,500	67%
Ala Moana - Kakaako	2	2	0%	\$1,395,000	\$1,000,000	40%
Downtown - Nuuanu	18	11	64%	\$1,400,000	\$1,275,000	10%
Ewa Plain	76	104	-27%	\$910,750	\$860,000	6%
Hawaii Kai	34	30	13%	\$1,650,000	\$1,694,000	-3%
Kailua - Waimanalo	50	60	-17%	\$1,635,000	\$1,720,000	-5%
Kalihi - Palama	25	17	47%	\$925,000	\$935,000	-1%
Kaneohe	47	44	7%	\$1,210,000	\$1,175,000	3%
Kapahulu - Diamond Head	42	32	31%	\$1,320,000	\$1,407,500	-6%
Makaha - Nanakuli	33	52	-37%	\$600,000	\$650,000	-8%
Makakilo	21	17	24%	\$1,075,000	\$999,999	8%
Makiki - Moiliili	20	20	0%	\$1,438,955	\$1,544,444	-7%
Mililani	31	28	11%	\$1,040,000	\$1,065,000	-2%
Moanalua - Salt Lake	11	13	-15%	\$1,295,000	\$1,230,000	5%
North Shore	21	13	62%	\$1,950,000	\$2,100,000	-7%
Pearl City - Aiea	43	53	-19%	\$1,050,000	\$1,020,000	3%
Wahiawa	9	22	-59%	\$820,000	\$835,000	-2%
Waialae - Kahala	19	14	36%	\$2,750,000	\$2,400,000	15%
Waikiki	-	-	-	-	-	-
Waipahu	46	30	53%	\$993,500	\$905,000	10%
Windward Coast	9	15	-40%	\$1,179,000	\$995,000	18%
SUMMARY	569	593	-4%	\$1,150,000	\$1,070,000	8%

TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2025	2024	% Change
Ewa Plain	76	104	-27%
Kailua - Waimanalo	50	60	-17%
Kaneohe	47	44	7%
Waipahu	46	30	53%
Pearl City - Aiea	43	53	-19%
Kapahulu - Diamond Head	42	32	31%
Hawaii Kai	34	30	13%
Makaha - Nanakuli	33	52	-37%
Mililani	31	28	11%
Kalihi - Palama	25	17	47%



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

CONDOMINIUM

YEAR-TO-DATE

974
CONDOS SOLD
2025

970
CONDOS SOLD
2024

0%

\$510,000
MEDIAN SALES PRICE
2025

\$505,000
MEDIAN SALES PRICE
2024

1%

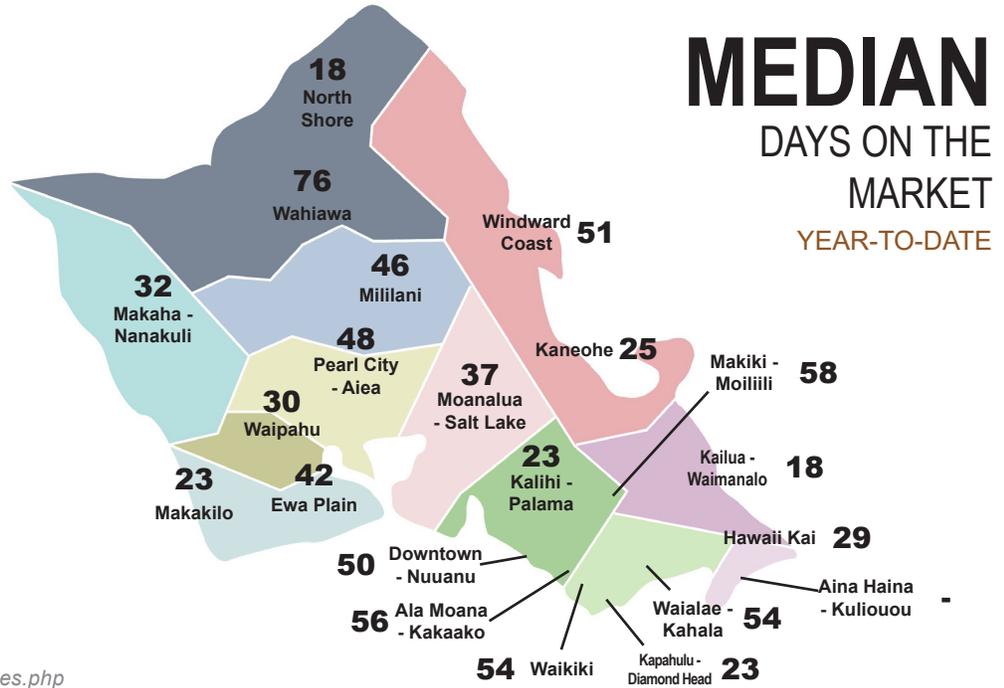
43
MEDIAN DAYS ON THE MARKET
2025

32
MEDIAN DAYS ON THE MARKET
2024

34%

CONDOMINIUM	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	134	96	40%	\$780,000	\$624,250	25%
Downtown - Nuuanu	70	67	4%	\$517,500	\$500,000	4%
Ewa Plain	84	72	17%	\$675,000	\$669,950	1%
Hawaii Kai	30	27	11%	\$792,500	\$730,000	9%
Kailua - Waimanalo	21	25	-16%	\$770,000	\$720,000	7%
Kalihi - Palama	21	26	-19%	\$412,000	\$375,000	10%
Kaneohe	36	30	20%	\$645,000	\$737,000	-12%
Kapahulu - Diamond Head	16	18	-11%	\$592,000	\$641,000	-8%
Makaha - Nanakuli	34	23	48%	\$252,500	\$300,000	-16%
Makakilo	18	26	-31%	\$539,000	\$577,500	-7%
Makiki - Moiliili	98	102	-4%	\$377,500	\$405,000	-7%
Mililani	50	64	-22%	\$516,500	\$519,500	-1%
Moanalua - Salt Lake	32	37	-14%	\$395,500	\$429,000	-8%
North Shore	12	9	33%	\$457,500	\$935,000	-51%
Pearl City - Aiea	53	62	-15%	\$472,500	\$439,000	8%
Wahiawa	5	4	25%	\$310,000	\$372,500	-17%
Waialae - Kahala	9	9	0%	\$654,500	\$585,000	12%
Waikiki	212	237	-11%	\$456,000	\$435,000	5%
Waipahu	29	32	-9%	\$494,000	\$525,000	-6%
Windward Coast	10	4	150%	\$380,000	\$354,950	7%
SUMMARY	974	970	0%	\$510,000	\$505,000	1%

TOP 10 # OF SALES BY NEIGHBORHOOD			
Condominium	2025	2024	% Change
Waikiki	212	237	-11%
Ala Moana - Kakaako	134	96	40%
Makiki - Moiliili	98	102	-4%
Ewa Plain	84	72	17%
Downtown - Nuuanu	70	67	4%
Pearl City - Aiea	53	62	-15%
Mililani	50	64	-22%
Kaneohe	36	30	20%
Makaha - Nanakuli	34	23	48%
Moanalua - Salt Lake	32	37	-14%



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

SINGLE FAMILY HOMES

▼ HOME SALES

VS 2024 (593)

569
DOWN 4%

\$1,150,000
UP 8%

MEDIAN SALES PRICE ▲

VS 2024 (\$1,070,000)

▼ MEDIAN DAYS ON THE MARKET

VS 2024 (29)

20
DOWN 31%

994
UP 14%

NEW LISTINGS ▲

VS 2024 (871)

≡

% OF ORIGINAL LISTING PRICE RECEIVED

VS 2024 (98%)

98%
0%

CONDOMINIUM

≡ CONDO SALES

VS 2024 (970)

974
0%

\$510,000
UP 1%

MEDIAN SALES PRICE ▲

VS 2024 (\$505,000)

▲ MEDIAN DAYS ON THE MARKET

VS 2024 (32)

43
UP 34%

2,169
UP 23%

NEW LISTINGS ▲

VS 2024 (1,761)

▼

% OF ORIGINAL LISTING PRICE RECEIVED

VS 2024 (98%)

97%
DOWN 1%





Conveyance Tax Law

STATE OF HAWAII

The tax imposed by section 247-1 shall be based on the actual and full consideration (whether cash or otherwise, including any promise, act, forbearance, property interest, value, gain, advantage, benefit, or profit), paid or to be paid for all transfers or conveyance of realty or any interest therein, that shall include any liens or encumbrances thereon at the time of sale, lease, sublease, assignment, transfer, or conveyance, and shall be at the following rates:

BASIS AND RATE OF CONVEYANCE TAX

CONSIDERATION PAID		Scale #1:	Scale #2:
At Least	But Less Than	Applies to all transfers or conveyance of realty or any interest therein, except for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowners' exemption. (increments of \$100 of sale price will be added proportionately to tax)	Applies to sales of condominium or single family residence where the purchaser is not eligible for the county homeowner's exemption. (increments of \$100 of sale price will be added proportionately to tax)
\$0	\$600,000	10¢	15¢
\$600,000	\$1 Million	20¢	25¢
\$1 Million	\$2 Million	30¢	40¢
\$2 Million	\$4 Million	50¢	60¢
\$4 Million	\$6 Million	70¢	85¢
\$6 million	\$10 million	90¢	\$1.10
\$10 Million and Above		\$1.00	\$1.25

This information is presented for informational purposes only and is deemed reliable but is not guaranteed.

Buyer & Seller Portions of Closing Costs

The standard purchase contract in Hawaii specifies closing costs split between Buyers & Sellers. The following is a list of customary closing costs and is NOT intended to be all-inclusive.



CLOSING COSTS	BUYER	SELLER
FIDELITY NATIONAL TITLE FEES:		
Standard Coverage for Title Insurance Premium*	40%	60%
Additional Premium for any Extended Coverage Policy (including ALTA Homeowners Policy and/or Lender's Policy)	X	
Lien Report* if applicable	X	
Financing Statement*, if applicable	X	
Escrow Fees*	X	X
THIRD PARTY FEES:		
Cost of Drafting Mortgage and Note or Agreement of Sale	X	
Cost of Drafting Conveyance Documents & Bills of Sale		X
Cost of Obtaining Buyer's Consents	X	
Cost of Obtaining Seller's Consents (e.g., Lessor's Consent)		X
Buyers Notary Fees, if applicable	X	
Seller's Notary Fees, if applicable		X
Recording Fees except Documents to Clear Seller's Title (e.g., Deed, Encroachment Agreements)	50%	50%
Recording Fees to Clear Seller's Title (e.g. Mortgage Release)		X
Required Staking or Survey		X
Homeowner's Condominium Documents, if applicable		X
Condominium and Association Ownership Transfer Fees	X	
FHA or VA Discount Points and any Mortgage Fees	X	
FHA or VA Mandatory Closing Fees		X
Conveyance Tax		X
FIRPTA (Federal Withholding, if applicable)		X
HARPTA (State Withholding, if applicable)		X

NOTE: *General excise tax (GET) will be charged on the fee

This information is presented for informational purposes only and is deemed reliable but is not guaranteed. It is not our intention to provide any legal financial or business advice. For specific information, please consult a qualified advisor.



HARPTA - Hawaii Real Property Tax Act

The Hawaii Real Property Tax Act (HARPTA) requires the buyer who purchases real property from a non-resident of Hawaii to withhold **7.25%+** of the amount realized (generally the sales price) and remit it to the Department of Taxation within 20 days of closing unless an exemption applies.

The 7.25% withholding represents an estimate of the Hawaii capital gains tax that may be owed by the non-resident when selling real property in Hawaii.

The standard Hawaii Association of Realtors Purchase Contract provides that escrow is to withhold and remit the HARPTA amount to the Department of Taxation unless the seller provides the buyer with a certificate of exemption or waiver from HARPTA.

It is the seller's burden to prove that an exemption / waiver applies and for the buyer to acknowledge and approve the seller's exemption / waiver prior to closing. Under Hawaii law, it is the buyer's responsibility to determine if the seller is a non-resident of Hawaii and that the proper withholding amount is remitted to the Department of Taxation on a timely basis.

FIRPTA - Foreign Investment Real Property Tax Act

The Foreign Investment in Real Property Tax Act (FIRPTA) requires the buyer who purchases real property from a foreign seller to withhold 10% or 15% of the amount realized (generally the sales price) and remit it to the IRS within 20 days of closing unless an exemption applies. The withholding percentage will depend upon the sales price and whether the buyer or buyer's family member intends to use the real property as a residence.*

The withholding percentage represents an estimate of the federal capital gains tax that may be owed by the foreign seller when selling real property in the United States.

The standard Hawaii Association of REALTORS® Purchase Contract provides that escrow is to withhold and remit the FIRPTA amount to the IRS unless the seller provides the buyer with a certificate of exemption or waiver from FIRPTA.

It is the seller's burden to prove that an exemption / waiver applies and for the buyer to acknowledge and approve the seller's exemption / waiver prior to closing. Under federal law, it is the buyer's responsibility to determine if the seller is a foreigner subject to FIRPTA withholding and that the proper withholding amount is remitted to the IRS on a timely basis.

*Buyer or member of buyer's family must have definite plans to reside in the property for at least 50% of the number of days the property is used by any person during each of the first two 12-month periods following the date of transfer.

This information is presented for informational purposes only and is deemed reliable but is not guaranteed. It is not our intention to provide any legal financial or business advice. For specific information, please consult a qualified advisor.

*FNT Internal Update July, 2018

REAL PROPERTY TAX RATES

Honolulu County

Classification	Tax Rate (Per \$1,000)	Rate
Residential		\$3.50
Hotel and Resort		\$13.90
Commercial		\$12.40
Industrial		\$12.40
Agricultural		\$5.70
Preservation		\$5.70
Public Service		\$0.00
Vacant Agricultural		\$8.50
Residential A Tier 1: Up to \$1,000,000		\$4.00
Residential A Tier 2: More than \$1,000,000		\$11.40
Bed and Breakfast Home		\$6.50
Transient VR Tier 1: Up to \$800,000		\$9.00
Transient VR Tier 2: More than \$800,000		\$11.50

REAL PROPERTY TAX DUE DATES:

Aug 20, 2024 1st half of fiscal year tax payment due

Sep 30, 2024 Deadline for filing exemption claims & ownership documents

Feb 20, 2025 2nd half of fiscal year tax payment due

For More Information Visit: www.realpropertyhonolulu.com

Hawai'i County

Classification	Tax Rate (Per \$1,000)	Rate
Affordable Rental Housing		\$5.95
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 1st half of fiscal year tax payment due

Dec 31, 2024 Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year

Feb 20, 2025 2nd half of fiscal year tax payment due

June 30, 2025 Deadline for filing exemption claims & ownership documents for February 20th real prop taxes the following year

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



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Hawaii Sales Team

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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 1st half of fiscal year tax payment due

Dec 31, 2024 Deadline for filing exemption claims & ownership documents

Feb 20, 2025 2nd half of fiscal year tax payment due

For Info On Classifications Visit: www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes

Kauai County

Classification	Tax Rate (Per \$1,000)	Rate
Owner Occupied		\$2.59
Non-Owner Occupied Residential Tier 1: Up to \$1.3 mil		\$5.45
Non-Owner Occupied Residential Tier 2: \$1,300,001 to \$2 mil		\$6.05
Non-Owner Occupied Residential Tier 3: More than \$2 mil		\$9.40
Vacation Rental Tier 1: Up to \$1 mil		\$11.30
Vacation Rental Tier 2: \$1,000,001 to \$2.5		\$11.75
Vacation Rental Tier 3: \$ More than \$2.5 mil		\$12.20
Hotel and Resort		\$11.75
Commercial		\$8.10
Industrial		\$8.10
Agricultural		\$6.75
Conservation		\$6.75
Owner-Occupied Mixed-Use		\$5.05

REAL PROPERTY TAX DUE DATES:

Aug 20, 2024 1st half of fiscal year tax payment due

Sep 30, 2024 Deadline for filing exemption claims & ownership documents

Feb 20, 2025 2nd half of fiscal year tax payment due

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

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