

- Residential
- Condominiums
- Vacant Land

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE			MEDIAN DAYS ON MARKET
HOMES	39%	578	▼	-29%	\$1,195,500	▲	4%	84
CONDO	52%	760	▼	-41%	\$825,000	▲	7%	70
LAND	9%	127	▼	-27%	\$662,500	▼	-15%	150

DISTRICT	2023 VS 2022 YTD NUMBER OF UNITS			2023 VS 2022 YTD TOTAL DOLLAR VOLUME		
	2023	% Change		DISTRICT	2023	% Change
SOUTH	536	-30%		SOUTH	\$834,113,243	-29%
WEST	345	-49%		WEST	\$589,634,143	-41%
CENTRAL	306	-23%		CENTRAL	\$293,845,654	-8%
UPCOUNTRY	117	-38%		UPCOUNTRY	\$180,700,291	-27%
NORTH SHORE	78	-29%		NORTH SHORE	\$118,995,064	-39%
LANAI/MOLOKAI	65	-43%		EAST	\$35,515,420	-19%
EAST	18	-33%		LANAI/MOLOKAI	\$29,295,770	-49%
TOTAL	1,465	-36%		TOTAL	\$2,082,099,585	-32%

% of Closed Sales by Districts through September 30, 2023

Number of Recorded transactions from January 1, 2023 - September 30, 2023

RESIDENTIAL
YEAR-OVER-YEAR

578
TOTAL NUMBER OF SALES
2023

815
TOTAL NUMBER OF SALES
2022

-29%

\$1,195,500
MEDIAN SALES PRICE
2023

\$1,150,000
MEDIAN SALES PRICE
2022

4%

\$1,028,636,739
TOTAL DOLLAR VOLUME
2023

\$1,429,862,412
TOTAL DOLLAR VOLUME
2022

-28%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	1	-	-	\$1,525,000	-	-	\$1,525,000	-	-
Kahului	76	89	-15%	\$972,000	\$952,000	2%	\$77,438,996	\$86,892,125	-11%
Wailuku	133	166	-20%	\$1,090,000	\$915,500	19%	\$161,518,659	\$166,827,745	-3%
EAST									
Hana	5	8	-38%	\$950,000	\$2,025,000	-53%	\$6,312,500	\$17,934,999	-65%
Kaupo	1	1	0%	\$725,000	\$2,699,500	-73%	\$725,000	\$2,699,500	-73%
Keanae	-	1	-100%	-	\$1,100,000	-	-	\$1,100,000	-100%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	1	1	0%	\$799,000	\$725,000	10%	\$799,000	\$725,000	10%
NORTH SHORE									
Haiku	45	71	-37%	\$1,500,000	\$1,425,000	5%	\$81,582,196	\$121,208,100	-33%
Sprecks/Paia/Kuau	9	18	-50%	\$1,460,000	\$1,122,500	30%	\$13,907,103	\$41,824,998	-67%
SOUTH									
Kihei	88	110	-20%	\$1,178,500	\$1,322,500	-11%	\$120,750,350	\$194,075,218	-38%
Maalaea	-	1	-100%	-	\$2,500,000	-	-	\$2,500,000	-100%
Maui Meadows	14	19	-26%	\$2,840,000	\$2,150,000	32%	\$37,034,000	\$49,662,800	-25%
Wailea/Makena	15	27	-44%	\$5,700,000	\$3,550,000	61%	\$113,156,481	\$205,662,450	-45%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	32	52	-39%	\$1,460,000	\$1,498,500	-3%	\$53,710,000	\$97,158,044	-45%
Makawao/Olinda/Haliimaile	31	66	-53%	\$1,110,000	\$900,500	23%	\$45,804,891	\$72,275,034	-37%
Pukalani	23	34	-32%	\$1,000,000	\$1,082,500	-8%	\$26,219,400	\$37,376,500	-30%
WEST									
Honokohau	-	1	-100%	-	\$792,000	-	-	\$792,000	-100%
Kaanapali	15	20	-25%	\$3,900,000	\$2,650,000	47%	\$78,239,136	\$57,111,050	37%
Kapalua	10	14	-29%	\$4,350,000	\$5,250,000	-17%	\$49,430,000	\$74,700,000	-34%
Lahaina	28	43	-35%	\$2,150,000	\$1,680,000	28%	\$100,823,758	\$108,561,600	-7%
Napili/Kahana/Honokowai	23	29	-21%	\$1,462,500	\$1,330,000	10%	\$33,035,499	\$42,593,999	-22%
Olowalu	2	3	-33%	\$4,800,000	\$4,300,000	12%	\$9,600,000	\$13,775,000	-30%
LANAI - MOLOKAI									
Lanai	6	10	-40%	\$719,000	\$712,500	1%	\$4,283,000	\$7,116,750	-40%
Molokai	20	31	-36%	\$437,500	\$688,000	-36%	\$12,741,770	\$27,289,500	-53%
MAUI SUMMARY	578	815	-29%	\$1,195,500	\$1,150,000	4%	\$1,028,636,739	\$1,429,862,412	-28%

3RD QUARTER 2023 YTD NUMBER OF SALES

DISTRICT	2023	2022	% Change
CENTRAL	210	255	-18%
SOUTH	117	157	-25%
UPCOUNTRY	86	152	-43%
WEST	78	110	-29%
NORTH SHORE	54	89	-39%
LANAI/MOLOKAI	26	41	-37%
EAST	7	11	-36%
TOTAL	578	815	-29%

3RD QUARTER 2023 YTD TOTAL DOLLAR VOLUME

DISTRICT	2023	2022	% Change
WEST	\$271,128,393	\$297,533,649	-9%
SOUTH	\$270,940,831	\$451,900,468	-40%
CENTRAL	\$240,482,655	\$253,719,870	-5%
UPCOUNTRY	\$125,734,291	\$206,809,578	-39%
NORTH SHORE	\$95,489,299	\$163,033,098	-41%
LANAI/MOLOKAI	\$17,024,770	\$34,406,250	-51%
EAST	\$7,836,500	\$22,459,499	-65%
TOTAL	\$1,028,636,739	\$1,429,862,412	-28%

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

CONDOMINIUM
YEAR-OVER-YEAR

760
TOTAL NUMBER OF SALES
2023
1,291
TOTAL NUMBER OF SALES
2022
-41%

\$825,000
MEDIAN SALES PRICE
2023
\$770,000
MEDIAN SALES PRICE
2022
7%

\$888,634,853
TOTAL DOLLAR VOLUME
2023
\$1,406,893,943
TOTAL DOLLAR VOLUME
2022
-37%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	17	44	-61%	\$280,000	\$205,000	37%	\$4,787,999	\$10,031,100	-52%
Wailuku	48	83	-42%	\$545,250	\$505,000	8%	\$28,010,500	\$46,191,176	-39%
EAST									
Hana	-	3	-100%	-	\$685,000	-	-	\$2,610,000	-100%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	2	-50%	\$800,000	\$635,000	26%	\$800,000	\$1,270,000	-37%
SOUTH									
Kihei	311	447	-30%	\$800,000	\$725,000	10%	\$277,968,075	\$366,779,311	-24%
Maalaea	37	39	-5%	\$701,000	\$665,000	5%	\$25,834,580	\$26,761,744	-4%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	65	109	-40%	\$2,050,000	\$1,795,000	14%	\$246,896,949	\$298,157,059	-17%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	1	-100%	-	\$600,000	-	-	\$600,000	-100%
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	4	1	300%	\$899,000	\$875,000	3%	\$3,593,000	\$875,000	311%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	55	127	-57%	\$1,500,000	\$1,450,000	3%	\$100,979,600	\$220,028,975	-54%
Kapalua	22	58	-62%	\$1,685,000	\$1,450,000	16%	\$49,244,000	\$133,435,500	-63%
Lahaina	43	60	-28%	\$865,000	\$824,000	5%	\$40,808,950	\$72,292,799	-44%
Napili/Kahana/Honokowai	130	275	-53%	\$750,000	\$700,000	7%	\$100,085,700	\$212,645,779	-53%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	1	2	-50%	\$1,650,000	\$2,500,000	-34%	\$1,650,000	\$5,000,000	-67%
Molokai	26	40	-35%	\$312,000	\$257,000	21%	\$7,975,500	\$10,215,500	-22%
MAUI SUMMARY	760	1,291	-41%	\$825,000	\$770,000	7%	\$888,634,853	\$1,406,893,943	-37%

3RD QUARTER 2023 YTD NUMBER OF SALES

DISTRICT	2023	2022	% Change
SOUTH	413	595	-31%
WEST	250	520	-52%
CENTRAL	65	127	-49%
LANAI/MOLOKAI	27	42	-36%
UPCOUNTRY	4	2	100%
NORTH SHORE	1	2	-50%
EAST	-	3	-100%
TOTAL	760	1,291	-41%

3RD QUARTER 2023 YTD TOTAL DOLLAR VOLUME

DISTRICT	2023	2022	% Change
SOUTH	\$550,699,604	\$691,698,114	-20%
WEST	\$291,118,250	\$638,403,053	-54%
CENTRAL	\$32,798,499	\$56,222,276	-42%
LANAI/MOLOKAI	\$9,625,500	\$15,215,500	-37%
UPCOUNTRY	\$3,593,000	\$1,475,000	144%
NORTH SHORE	\$800,000	\$1,270,000	-37%
EAST	-	\$2,610,000	-100%
TOTAL	\$888,634,853	\$1,406,893,943	-37%

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



VACANT LAND
YEAR-OVER-YEAR

127
TOTAL NUMBER OF SALES
2023

175
TOTAL NUMBER OF SALES
2022

-27%

\$662,500
MEDIAN SALES PRICE
2023

\$775,000
MEDIAN SALES PRICE
2022

-15%

\$164,827,993
TOTAL DOLLAR VOLUME
2023

\$206,665,400
TOTAL DOLLAR VOLUME
2022

-20%

Number of Sales

Median Sales Price

Total Dollar Volume

	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	1	1	0%	\$678,000	\$800,000	-15%	\$678,000	\$800,000	-15%
Kahului	-	2	-100%	-	\$914,635	-	-	\$1,829,270	-100%
Wailuku	30	14	114%	\$550,000	\$637,500	-14%	\$19,886,500	\$8,364,500	138%
EAST									
Hana	9	6	50%	\$615,000	\$2,774,829	-78%	\$5,861,000	\$15,487,958	-62%
Kaupo	1	5	-80%	\$21,132,920	\$510,000	4044%	\$21,132,920	\$2,480,750	752%
Keanae	1	1	0%	\$685,000	\$675,000	2%	\$685,000	\$675,000	2%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	1	-100%	-	\$170,000	-	-	\$170,000	-100%
NORTH SHORE									
Haiku	23	17	35%	\$871,383	\$998,000	-13%	\$22,705,765	\$27,368,000	-17%
Sprecks/Paia/Kuau	-	2	-100%	-	\$1,842,500	-	-	\$3,685,000	-100%
SOUTH									
Kihei	-	6	-100%	-	\$1,350,000	-	-	\$18,100,000	-100%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	1	1	0%	\$1,620,000	\$1,490,000	9%	\$1,620,000	\$1,490,000	9%
Wailea/Makena	5	5	0%	\$943,808	\$1,608,250	-41%	\$10,852,808	\$7,538,250	44%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	16	22	-27%	\$1,150,000	\$759,500	51%	\$26,913,000	\$28,067,000	-4%
Makawao/Olinda/Haliimaile	8	8	0%	\$1,025,000	\$763,500	34%	\$22,850,000	\$8,949,222	155%
Pukalani	3	6	-50%	\$485,000	\$514,000	-6%	\$1,610,000	\$3,079,500	-48%
WEST									
Honokohau	-	1	-100%	-	\$408,000	-	-	\$408,000	-100%
Kaanapali	8	19	-58%	\$928,250	\$810,000	15%	\$17,097,500	\$28,337,500	-40%
Kapalua	3	17	-82%	\$1,200,000	\$1,400,000	-14%	\$3,720,000	\$27,964,500	-87%
Lahaina	3	6	-50%	\$1,300,000	\$870,000	49%	\$3,825,000	\$5,983,000	-36%
Napili/Kahana/Honokowai	-	2	-100%	-	\$2,709,000	-	-	\$5,418,000	-100%
Olowalu	3	2	50%	\$780,000	\$1,216,500	-36%	\$2,745,000	\$2,433,000	13%
LANAI - MOLOKAI									
Lanai	1	-	-	\$435,000	-	-	\$435,000	-	-
Molokai	11	31	-65%	\$225,000	\$229,500	-2%	\$2,210,500	\$8,036,950	-73%
MAUI SUMMARY	127	175	-27%	\$662,500	\$775,000	-15%	\$164,827,993	\$206,665,400	-20%

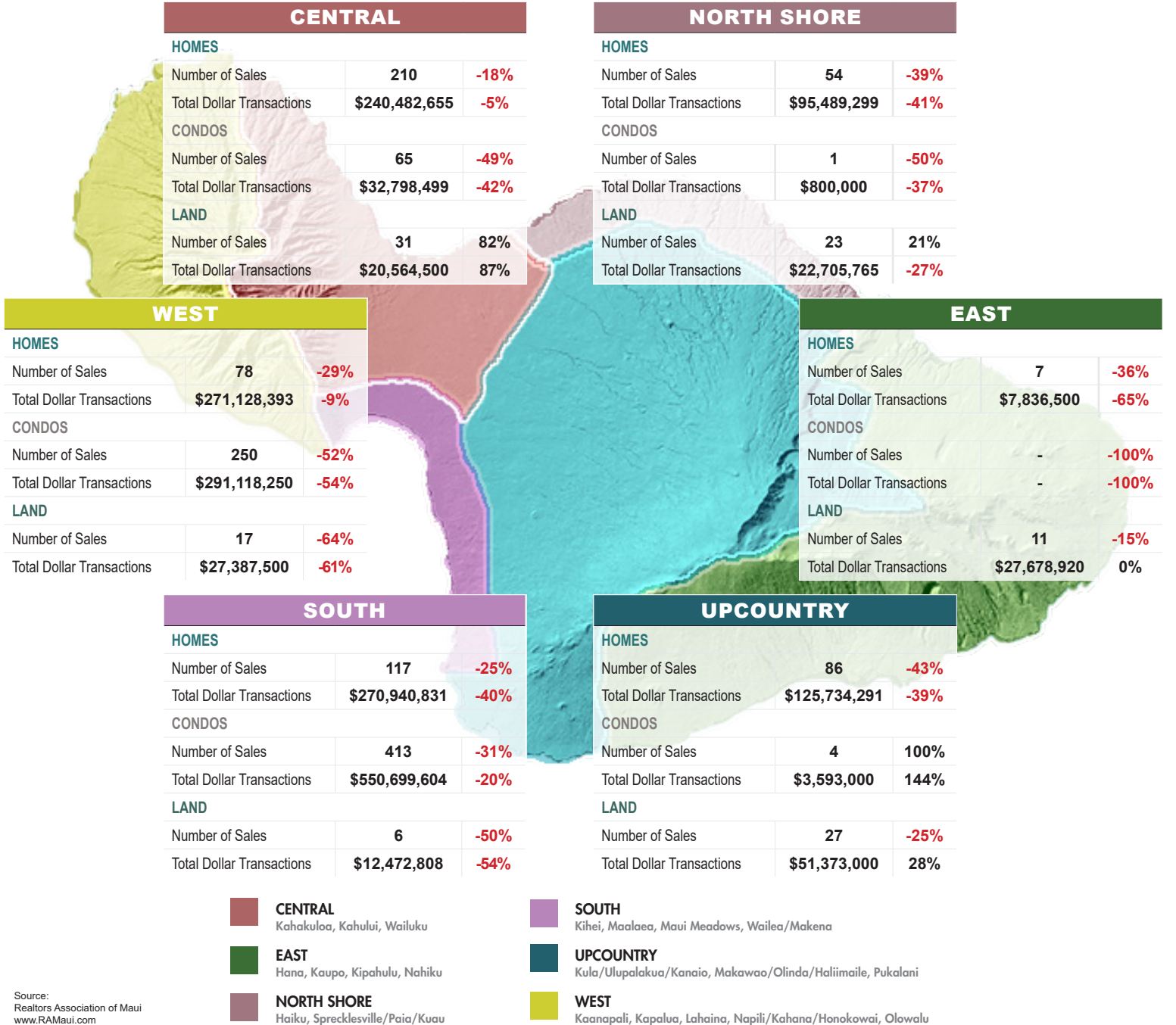
3RD QUARTER 2023 YTD NUMBER OF SALES

3RD QUARTER 2023 YTD TOTAL DOLLAR VOLUME

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

DISTRICT	2023	2022	% Change
CENTRAL	31	17	82%
UPCOUNTRY	27	36	-25%
NORTH SHORE	23	19	21%
WEST	17	47	-64%
LANAI/MOLOKAI	12	31	-61%
EAST	11	13	-15%
SOUTH	6	12	-50%
TOTAL	127	175	-27%

DISTRICT	2023	2022	% Change
UPCOUNTRY	\$51,373,000	\$40,095,722	28%
EAST	\$27,678,920	\$18,813,708	0%
WEST	\$27,387,500	\$70,544,000	-61%
NORTH SHORE	\$22,705,765	\$31,053,000	-27%
CENTRAL	\$20,564,500	\$10,993,770	87%
SOUTH	\$12,472,808	\$27,128,250	-54%
LANAI/MOLOKAI	\$2,645,500	\$8,036,950	-67%
TOTAL	\$164,827,993	\$206,665,400	-20%

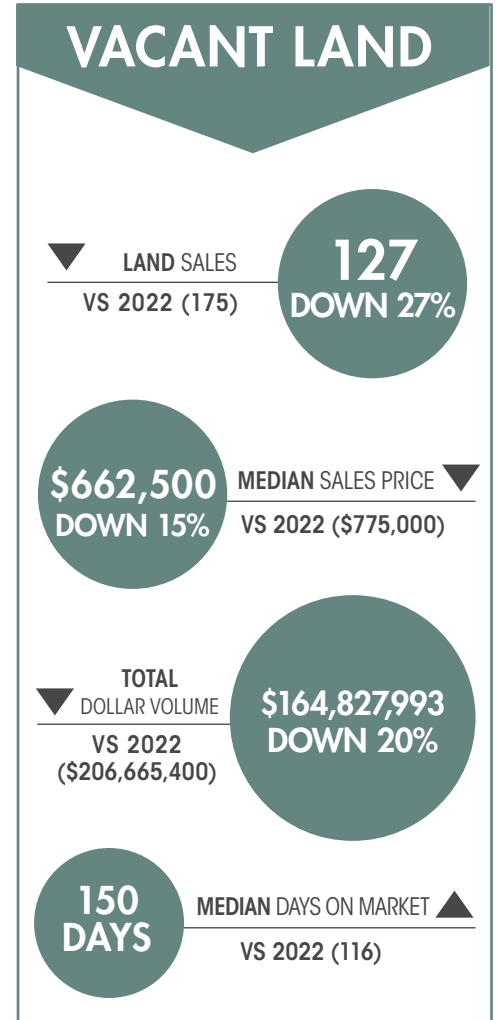
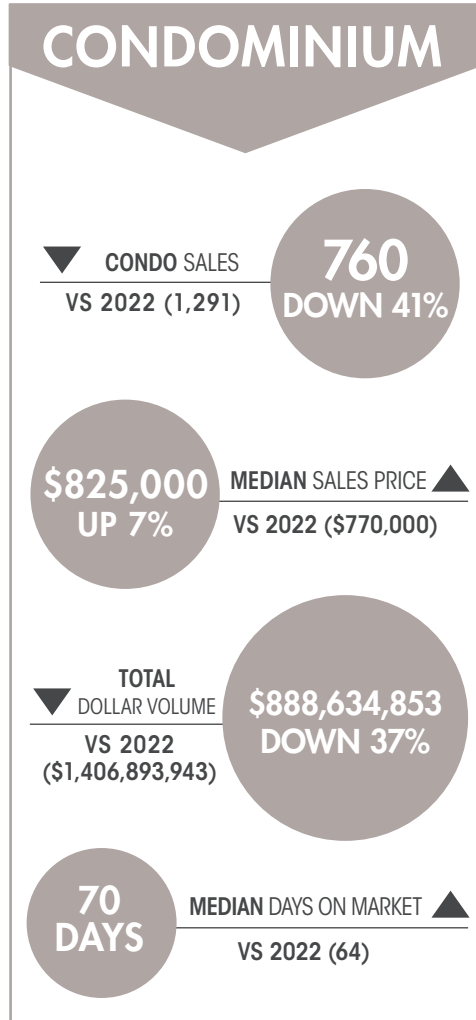
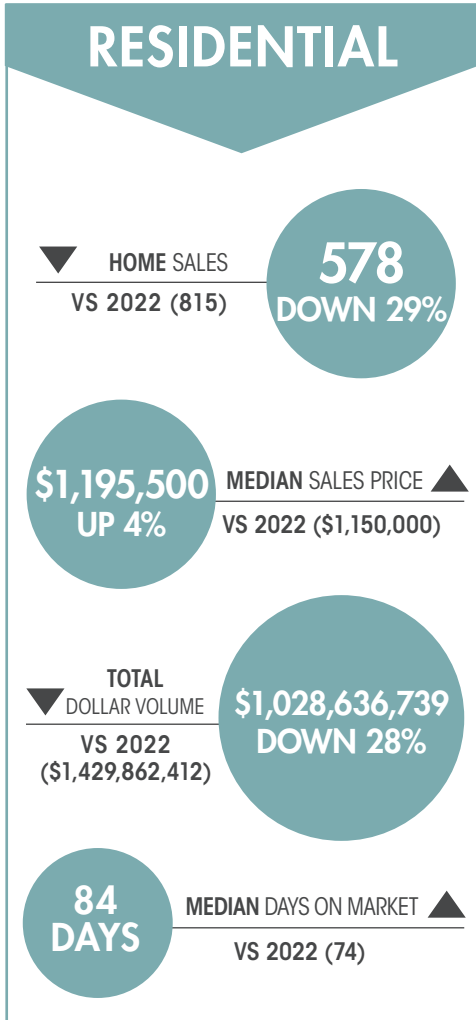


Source:
Realtors Association of Maui
www.RAMau.com

RESIDENTIAL TOP 10 AREAS Total Dollar Volume	
Wailuku	\$161,518,659
Kihei	\$120,750,350
Wailea/Makena	\$113,156,481
Lahaina	\$100,823,758
Haiku	\$81,582,196
Kaanapali	\$78,239,136
Kahului	\$77,438,996
Kula/Ulupalakua/Kanaio	\$53,710,000
Kapalua	\$49,430,000
Makawao/Olinda/Haliimaile	\$45,804,891

CONDOMINIUM TOP 10 AREAS Total Dollar Volume	
Kihei	\$277,968,075
Wailea/Makena	\$246,896,949
Kaanapali	\$100,979,600
Napili/Kahana/Honokowai	\$100,085,700
Kapalua	\$49,244,000
Lahaina	\$40,808,950
Wailuku	\$28,010,500
Maalaea	\$25,834,580
Molokai	\$7,975,500
Kahului	\$4,787,999

VACANT LAND TOP 10 AREAS Total Dollar Volume	
Kula/Ulupalakua/Kanaio	\$26,913,000
Makawao/Olinda/Haliimaile	\$22,850,000
Haiku	\$22,705,765
Kaupo	\$21,132,920
Wailuku	\$19,886,500
Kaanapali	\$17,097,500
Wailea/Makena	\$10,852,808
Hana	\$5,861,000
Lahaina	\$3,825,000
Kapalua	\$3,720,000



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

ANNOUNCEMENT UPDATE for HARPTA increase for Hawaii
Real Property occurring on or after September 15, 2018

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

STATE OF HAWAII | ALL COUNTIES
REAL PROPERTY TAX
 FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024

Honolulu County

CLASS	Taxable Building per/\$1,000
Residential Principal Residence	\$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 Tax rate applied to the net taxable value of the property up to \$1,000,000.	\$4.50
Residential A - Tier 2 Tax rate applied to the net taxable value of the property in excess of \$1,000,000.	\$10.50
Bed and breakfast home	\$6.50

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due
 For More Information Visit: www.realpropertyhonolulu.com

Hawai'i County

CLASS	Tax Rate per/\$1,000
Affordable Rental Housing	\$6.15
Residential *Portion valued less than \$2 million	\$11.10
Residential *Portion valued at \$2 million and more	\$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	\$6.15

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Dec 31, 2023 Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year
Feb 20, 2024 2nd half of fiscal year tax payment due
June 30, 2024 Deadline for filing exemption claims & ownership documents for February 20th real prop taxes the following year

CENTRAL 808-893-0556
 UPCOUNTRY 808-573-0110
 WEST MAUI 808-661-4960
 SOUTH MAUI 808-891-2404
 *Lahaina office coming back soon #MauiStrong



Rose Bento • Debra Cabradilla • Mary Jo Cabral • Reta Chin • Wendy Gomes • Deni Kawauchi • Tori Lapolla • Joanne Mackey • Kosei Nagata • Mercy Palmer • Carson Smith • Trisha Spencer-Kitayama

Maui County

2023-2024

CLASS	All rates are per \$1,000 of net taxable assessed valuation
Owner-Occupied	
Tier 1, Up to \$1 Million	\$1.90
Tier 2, \$1,000,001 to \$3 Million	\$2.00
Tier 3, More Than \$3 Million	\$2.75
Non-Owner-Occupied	
Tier 1, Up to \$1 Million	\$5.85
Tier 2, \$1,000,001 to \$4.5 Million	\$8.00
Tier 3, More Than \$4.5 Million	\$12.50
Apartment	\$3.50
Hotel And Resort	\$11.75
Time Share	\$14.60
Transient Vacation Rental/Short-Term Rental Home	\$11.85
Long-Term Rental	
Tier 1, Up to \$1 Million	\$3.00
Tier 2, \$1,000,001 to \$3 Million	\$5.00
Tier 3, More Than \$3 Million	\$8.00
Agricultural	\$5.74
Conservation	\$6.43
Commercial	\$6.05
Industrial	\$7.05
Commercialized Residential	\$4.40

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Dec 31, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due
 For Info On Classifications Visit: www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes

Kauai County

CLASS	Tax Rate per/\$1,000
Homestead	\$2.59
Residential	\$5.45
Vacation Rental	\$9.85
Hotel and Resort	\$10.85
Commercial	\$8.10
Industrial	\$8.10
Agricultural	\$6.75
Conservation	\$6.75
Residential Investor	\$9.40
Commercialized Home Use	\$5.05

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due

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