

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	38%	508	▼ -33%	\$1,170,000	▲ 2%	84
CONDO	53%	693	▼ -42%	\$830,000	▲ 8%	69
LAND	9%	115	▼ -29%	\$693,000	▼ -11%	160

DISTRICT	2023 VS 2022 YTD NUMBER OF UNITS		2023 VS 2022 YTD TOTAL DOLLAR VOLUME		
	2023	% Change	DISTRICT	2023	% Change
SOUTH	479	-33%	SOUTH	\$755,068,663	-32%
WEST	320	-49%	WEST	\$539,074,143	-43%
CENTRAL	265	-25%	CENTRAL	\$250,815,552	-12%
UPCOUNTRY	107	-40%	UPCOUNTRY	\$168,760,291	-26%
LANAI/MOLOKAI	61	-44%	NORTH SHORE	\$103,637,064	-45%
NORTH SHORE	68	-36%	EAST	\$33,801,420	-13%
EAST	16	-33%	LANAI/MOLOKAI	\$28,213,770	-48%
<b>TOTAL</b>	<b>1,316</b>	<b>-38%</b>	<b>TOTAL</b>	<b>\$1,879,370,903</b>	<b>-34%</b>

% of Closed Sales by Districts through August 31, 2023

Number of Recorded transactions from January 1, 2023 - August 31, 2023

 <p><b>RESIDENTIAL</b> YEAR-OVER-YEAR</p>	<p><b>508</b> TOTAL NUMBER OF SALES 2023</p>	<p><b>-33%</b></p>	<p><b>\$1,170,000</b> MEDIAN SALES PRICE 2023</p>	<p><b>2%</b></p>	<p><b>\$909,080,136</b> TOTAL DOLLAR VOLUME 2023</p>
	<p><b>757</b> TOTAL NUMBER OF SALES 2022</p>		<p><b>\$1,150,000</b> MEDIAN SALES PRICE 2022</p>		<p><b>\$1,345,676,465</b> TOTAL DOLLAR VOLUME 2022</p>

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
<b>CENTRAL</b>									
Kahakuloa	1	-	-	\$1,525,000	-	-	\$1,525,000	-	-
Kahului	66	75	-12%	\$952,500	\$950,000	0%	\$65,232,143	\$72,705,000	-10%
Wailuku	114	153	-26%	\$1,070,000	\$898,575	19%	\$140,083,909	\$153,669,514	-9%
<b>EAST</b>									
Hana	5	7	-29%	\$950,000	\$1,950,000	-51%	\$6,312,500	\$15,834,999	-60%
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	-100%	-	\$725,000	-	-	\$725,000	-100%
<b>NORTH SHORE</b>									
Haiku	39	70	-44%	\$1,495,000	\$1,427,500	5%	\$69,997,196	\$120,148,100	-42%
Sprecks/Paia/Kuau	7	17	-59%	\$1,700,000	\$1,095,000	55%	\$11,097,103	\$39,624,998	-72%
<b>SOUTH</b>									
Kihei	76	103	-26%	\$1,167,500	\$1,350,000	-14%	\$103,262,350	\$186,032,218	-45%
Maalaea	-	1	-100%	-	\$2,500,000	-	-	\$2,500,000	-100%
Maui Meadows	14	17	-18%	\$2,840,000	\$2,070,000	37%	\$37,034,000	\$43,012,800	-14%
Wailea/Makena	13	27	-52%	\$5,800,000	\$3,550,000	63%	\$108,156,481	\$205,662,450	-47%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	30	49	-39%	\$1,377,500	\$1,400,000	-2%	\$49,905,000	\$89,850,044	-45%
Makawao/Olinda/Haliimaile	29	61	-53%	\$1,110,000	\$880,000	26%	\$42,304,891	\$64,717,943	-35%
Pukalani	20	33	-39%	\$1,025,000	\$1,060,000	-3%	\$23,324,400	\$36,201,500	-36%
<b>WEST</b>									
Honokohau	-	1	-100%	-	\$792,000	-	-	\$792,000	-100%
Kaanapali	11	19	-42%	\$3,550,000	\$2,700,000	32%	\$60,544,136	\$54,861,050	10%
Kapalua	8	12	-33%	\$4,350,000	\$5,025,000	-13%	\$38,980,000	\$63,600,000	-39%
Lahaina	26	41	-37%	\$2,000,000	\$1,700,000	18%	\$96,273,758	\$106,926,600	-10%
Napili/Kahana/Honokowai	20	27	-26%	\$1,417,500	\$1,250,000	13%	\$27,697,499	\$39,378,999	-30%
Olowalu	2	3	-33%	\$4,800,000	\$4,300,000	12%	\$9,600,000	\$13,775,000	-30%
<b>LANAI - MOLOKAI</b>									
Lanai	6	8	-25%	\$719,000	\$690,000	4%	\$4,283,000	\$5,531,750	-23%
Molokai	20	30	-33%	\$437,500	\$670,000	-35%	\$12,741,770	\$26,327,000	-52%
<b>MAUI SUMMARY</b>	<b>508</b>	<b>757</b>	<b>-33%</b>	<b>\$1,170,000</b>	<b>\$1,150,000</b>	<b>2%</b>	<b>\$909,080,136</b>	<b>\$1,345,676,465</b>	<b>-32%</b>

AUGUST 2023 YTD NUMBER OF SALES			
DISTRICT	2023	2022	% Change
CENTRAL	181	228	-21%
SOUTH	103	148	-30%
UPCOUNTRY	79	143	-45%
WEST	67	103	-35%
NORTH SHORE	46	87	-47%
LANAI/MOLOKAI	26	38	-32%
EAST	6	10	-40%
<b>TOTAL</b>	<b>508</b>	<b>757</b>	<b>-33%</b>

AUGUST 2023 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2023	2022	% Change
SOUTH	\$248,452,831	\$437,207,468	-43%
WEST	\$233,095,393	\$279,333,649	-17%
CENTRAL	\$206,841,052	\$226,374,514	-9%
UPCOUNTRY	\$115,534,291	\$190,769,487	-39%
NORTH SHORE	\$81,094,299	\$159,773,098	-49%
LANAI/MOLOKAI	\$17,024,770	\$31,858,750	-47%
EAST	\$7,037,500	\$20,359,499	-65%
<b>TOTAL</b>	<b>\$909,080,136</b>	<b>\$1,345,676,465</b>	<b>-32%</b>

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

**CONDOMINIUM**  
YEAR-OVER-YEAR

**693**  
TOTAL NUMBER OF SALES  
2023  
**1,193**  
TOTAL NUMBER OF SALES  
2022  
**-42%**

**\$830,000**  
MEDIAN SALES PRICE  
2023  
**\$767,000**  
MEDIAN SALES PRICE  
2022  
**8%**

**\$813,768,774**  
TOTAL DOLLAR VOLUME  
2023  
**\$1,313,056,067**  
TOTAL DOLLAR VOLUME  
2022  
**-38%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	16	38	-58%	\$279,000	\$200,000	40%	\$4,188,000	\$8,428,100	-50%
Wailuku	41	73	-44%	\$540,000	\$500,000	8%	\$23,200,000	\$39,806,000	-42%
<b>EAST</b>									
Hana	-	3	-100%	-	\$685,000	-	-	\$2,610,000	-100%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	2	-50%	\$800,000	\$635,000	26%	\$800,000	\$1,270,000	-37%
<b>SOUTH</b>									
Kihei	275	415	-34%	\$800,000	\$725,000	10%	\$244,533,075	\$341,535,811	-28%
Maalaea	34	34	0%	\$717,000	\$639,872	12%	\$23,990,000	\$22,623,744	6%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	61	101	-40%	\$2,050,000	\$1,750,000	17%	\$225,619,949	\$280,638,059	-20%
<b>UPCOUNTRY</b>									
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%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	53	116	-54%	\$1,500,000	\$1,450,000	3%	\$98,084,600	\$202,673,975	-52%
Kapalua	22	52	-58%	\$1,685,000	\$1,450,000	16%	\$49,244,000	\$124,993,500	-61%
Lahaina	43	54	-20%	\$865,000	\$830,000	4%	\$40,808,950	\$68,029,799	-40%
Napili/Kahana/Honokowai	118	263	-55%	\$750,000	\$700,000	7%	\$90,453,700	\$204,236,579	-56%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	1	2	-50%	\$1,650,000	\$2,500,000	-34%	\$1,650,000	\$5,000,000	-67%
Molokai	24	38	-37%	\$323,500	\$264,500	22%	\$7,603,500	\$9,735,500	-22%
<b>MAUI SUMMARY</b>	<b>693</b>	<b>1,193</b>	<b>-42%</b>	<b>\$830,000</b>	<b>\$767,000</b>	<b>8%</b>	<b>\$813,768,774</b>	<b>\$1,313,056,067</b>	<b>-38%</b>

**AUGUST 2023 YTD NUMBER OF SALES**

DISTRICT	2023	2022	% Change
SOUTH	370	550	-33%
WEST	236	485	-51%
CENTRAL	57	111	-49%
LANAI/MOLOKAI	25	40	-38%
UPCOUNTRY	4	2	100%
NORTH SHORE	1	2	-50%
EAST	-	3	-100%
<b>TOTAL</b>	<b>693</b>	<b>1,193</b>	<b>-42%</b>

**AUGUST 2023 YTD TOTAL DOLLAR VOLUME**

DISTRICT	2023	2022	% Change
SOUTH	\$494,143,024	\$644,797,614	-23%
WEST	\$278,591,250	\$599,933,853	-54%
CENTRAL	\$27,388,000	\$48,234,100	-43%
LANAI/MOLOKAI	\$9,253,500	\$14,735,500	-37%
UPCOUNTRY	\$3,593,000	\$1,475,000	144%
NORTH SHORE	\$800,000	\$1,270,000	-37%
EAST	-	\$2,610,000	-100%
<b>TOTAL</b>	<b>\$813,768,774</b>	<b>\$1,313,056,067</b>	<b>-38%</b>

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



**VACANT LAND**  
YEAR-OVER-YEAR

**115**  
TOTAL NUMBER OF SALES  
2023

**163**  
TOTAL NUMBER OF SALES  
2022

**-29%**

**\$693,000**  
MEDIAN SALES PRICE  
2023

**\$775,000**  
MEDIAN SALES PRICE  
2022

**-11%**

**\$156,521,993**  
TOTAL DOLLAR VOLUME  
2023

**\$193,583,242**  
TOTAL DOLLAR VOLUME  
2022

**-19%**

**Number of Sales**

**Median Sales Price**

**Total Dollar Volume**

	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
<b>CENTRAL</b>									
Kahakuloa	-	1	-100%	-	\$800,000	-	-	\$800,000	-100%
Kahului	-	2	-100%	-	\$914,635	-	-	\$1,829,270	-100%
Wailuku	27	13	108%	\$550,000	\$625,000	-12%	\$16,586,500	\$7,589,500	119%
<b>EAST</b>									
Hana	8	5	60%	\$607,500	\$3,350,000	-82%	\$4,946,000	\$13,288,300	-63%
Kaupo	1	4	-75%	\$21,132,920	\$415,000	4992%	\$21,132,920	\$1,830,750	1054%
Keanae	1	1	0%	\$685,000	\$675,000	2%	\$685,000	\$675,000	2%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	1	-100%	-	\$170,000	-	-	\$170,000	-100%
<b>NORTH SHORE</b>									
Haiku	21	15	40%	\$912,500	\$900,000	1%	\$21,742,765	\$25,168,000	-14%
Sprecks/Paia/Kuau	-	2	-100%	-	\$1,842,500	-	-	\$3,685,000	-100%
<b>SOUTH</b>									
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%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	15	21	-29%	\$1,200,000	\$820,000	46%	\$26,298,000	\$27,684,000	-5%
Makawao/Olinda/Haliimaile	8	7	14%	\$1,025,000	\$750,000	37%	\$22,850,000	\$7,274,222	214%
Pukalani	1	4	-75%	\$485,000	\$514,000	-6%	\$485,000	\$2,079,500	-77%
<b>WEST</b>									
Honokohau	-	1	-100%	-	\$408,000	-	-	\$408,000	-100%
Kaanapali	8	18	-56%	\$928,250	\$805,000	15%	\$17,097,500	\$25,937,500	-34%
Kapalua	3	16	-81%	\$1,200,000	\$1,337,500	-10%	\$3,720,000	\$26,377,500	-86%
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%
<b>LANAI - MOLOKAI</b>									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	10	30	-67%	\$221,250	\$232,250	-5%	\$1,935,500	\$7,824,450	-75%
<b>MAUI SUMMARY</b>	<b>115</b>	<b>163</b>	<b>-29%</b>	<b>\$693,000</b>	<b>\$775,000</b>	<b>-11%</b>	<b>\$156,521,993</b>	<b>\$193,583,242</b>	<b>-19%</b>

**AUGUST 2023 YTD NUMBER OF SALES**

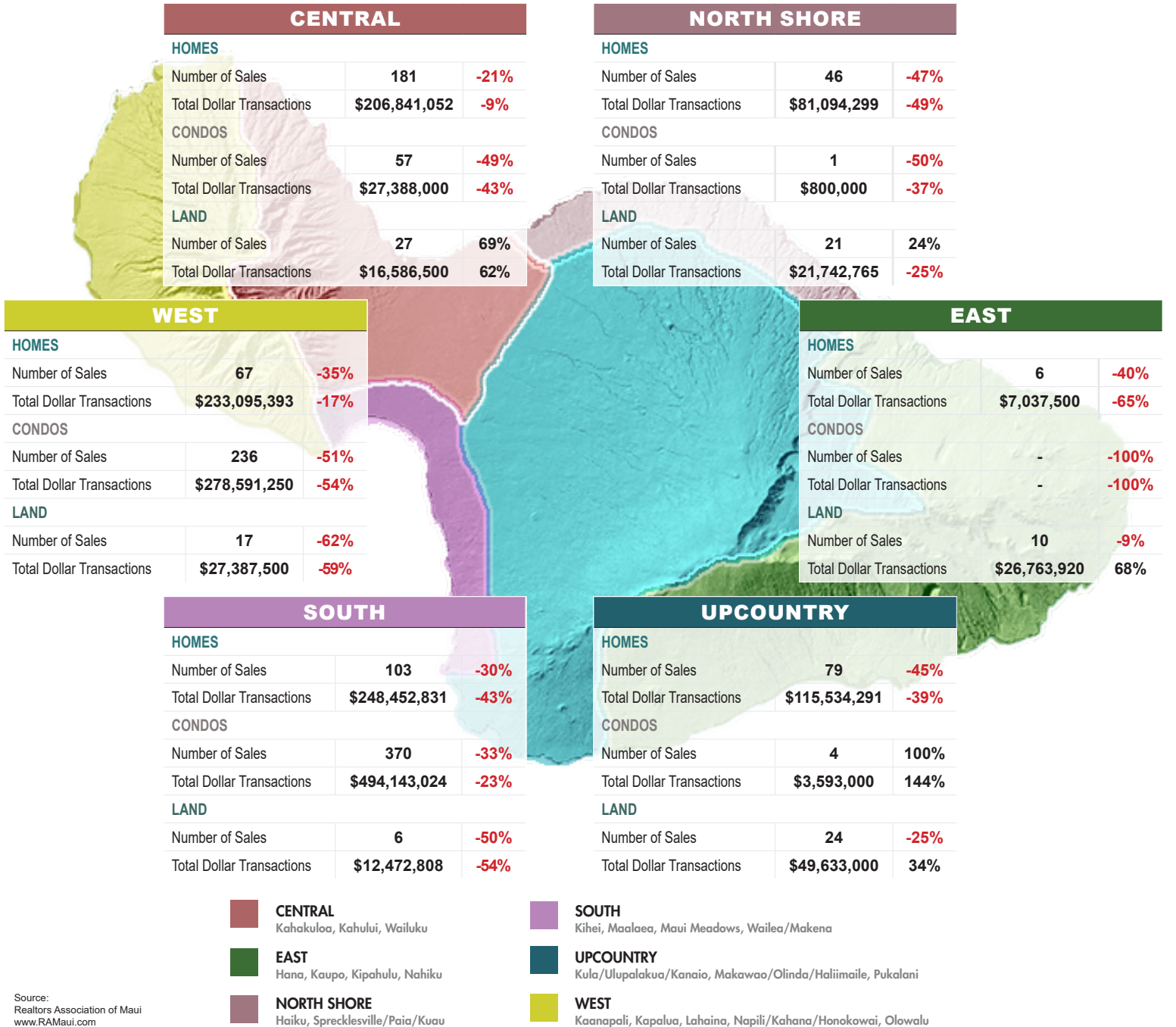
**AUGUST 2023 YTD TOTAL DOLLAR VOLUME**

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

DISTRICT	2023	2022	% Change
CENTRAL	27	16	69%
UPCOUNTRY	24	32	-25%
NORTH SHORE	21	17	24%
WEST	17	45	-62%
EAST	10	11	-9%
LANAI/MOLOKAI	10	30	-67%
SOUTH	6	12	-50%
<b>TOTAL</b>	<b>115</b>	<b>163</b>	<b>-29%</b>

DISTRICT	2023	2022	% Change
UPCOUNTRY	\$49,633,000	\$37,037,722	34%
WEST	\$27,387,500	\$66,557,000	-59%
EAST	\$26,763,920	\$15,964,050	68%
NORTH SHORE	\$21,742,765	\$28,853,000	-25%
CENTRAL	\$16,586,500	\$10,218,770	62%
SOUTH	\$12,472,808	\$27,128,250	-54%
LANAI/MOLOKAI	\$1,935,500	\$7,824,450	-75%
<b>TOTAL</b>	<b>\$156,521,993</b>	<b>\$193,583,242</b>	<b>-19%</b>



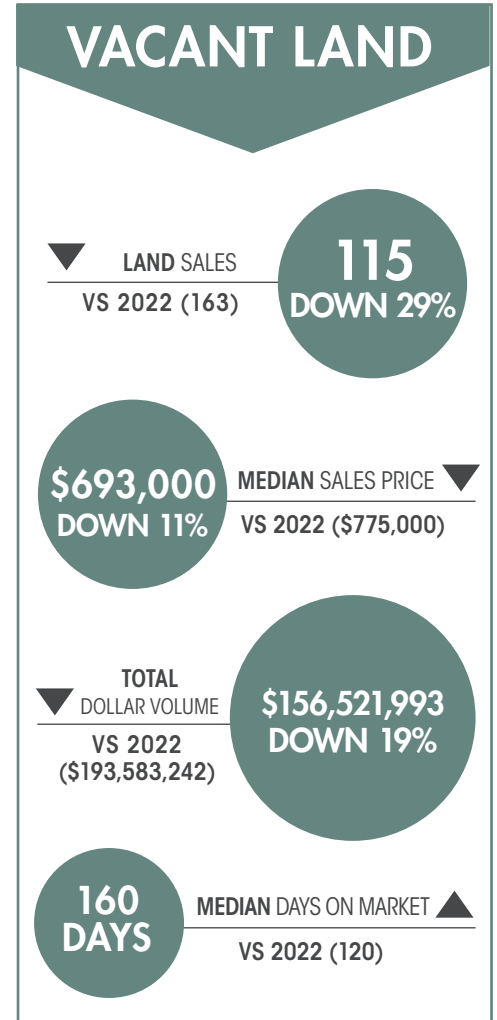
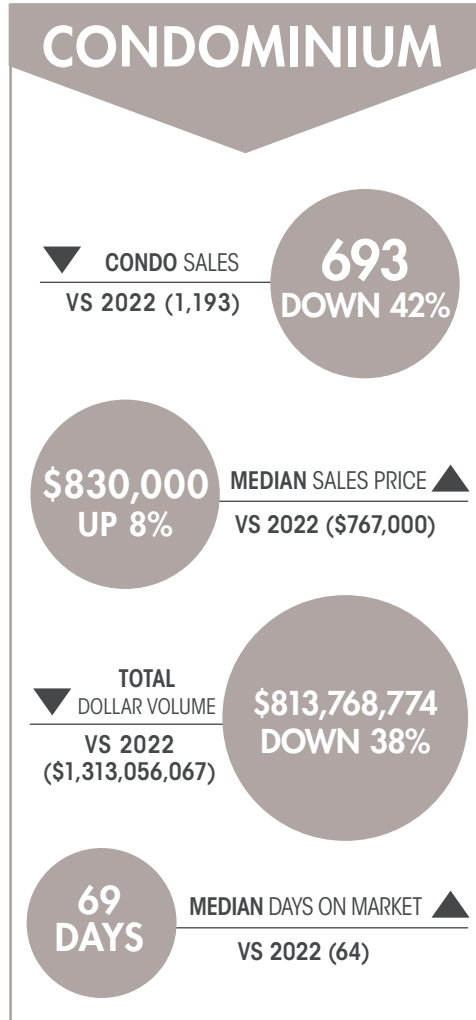
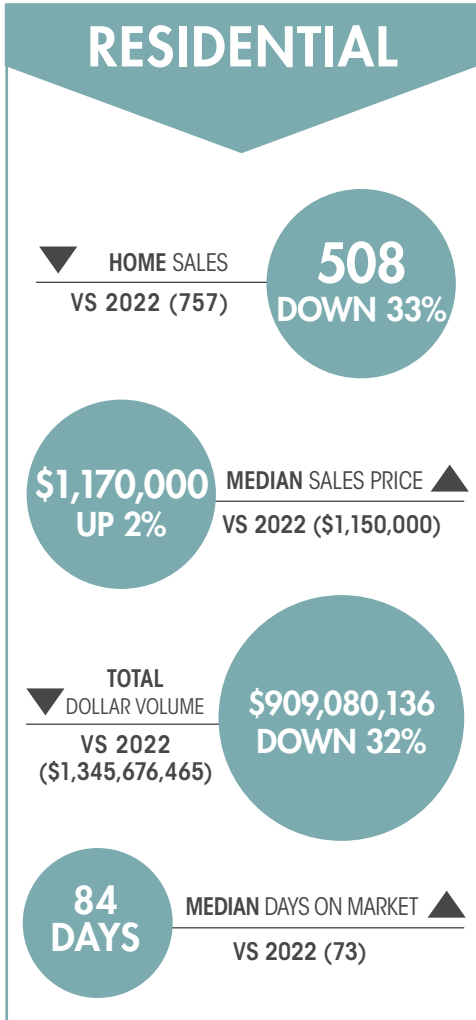


Source:  
Realtors Association of Maui  
www.RAMau.com

RESIDENTIAL TOP 10 AREAS Total Dollar Volume	
Wailuku	\$140,083,909
Wailea/Makena	\$108,156,481
Kihei	\$103,262,350
Lahaina	\$96,273,758
Haiku	\$69,997,196
Kahului	\$65,232,143
Kaanapali	\$60,544,136
Kula/Ulupalakua/Kanaio	\$49,905,000
Makawao/Olinda/Haliimaile	\$42,304,891
Kapalua	\$38,980,000

CONDOMINIUM TOP 10 AREAS Total Dollar Volume	
Kihei	\$244,533,075
Wailea/Makena	\$225,619,949
Kaanapali	\$98,084,600
Napili/Kahana/Honokowai	\$90,453,700
Kapalua	\$49,244,000
Lahaina	\$40,808,950
Maalaea	\$23,990,000
Wailuku	\$23,200,000
Molokai	\$7,603,500
Kahului	\$4,188,000

VACANT LAND TOP 10 AREAS Total Dollar Volume	
Kula/Ulupalakua/Kanaio	\$26,298,000
Makawao/Olinda/Haliimaile	\$22,850,000
Haiku	\$21,742,765
Kaupo	\$21,132,920
Kaanapali	\$17,097,500
Wailuku	\$16,586,500
Wailea/Makena	\$10,852,808
Hana	\$4,946,000
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 <small>Tax rate applied to the net taxable value of the property up to \$1,000,000.</small>	\$4.50
Residential A - Tier 2 <small>Tax rate applied to the net taxable value of the property in excess of \$1,000,000.</small>	\$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](http://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

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For More Information Visit: [https://hawaiipropertytax.com/tax\\_rates.html](https://hawaiipropertytax.com/tax_rates.html)

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

## Maui County

CLASS	All rates are per \$1,000 of net taxable assessed valuation
<b>Owner-Occupied</b>	
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
<b>Non-Owner-Occupied</b>	
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
<b>Long-Term Rental</b>	
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

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For Info On Classifications Visit: [www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes](http://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:**

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**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](http://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax/Assessment)



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