

- 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	33%	389	▼	-15%	\$1,155,000	▲	19%	70
CONDO	58%	679	▼	-13%	\$760,000	▲	23%	63
LAND	9%	104	▼	-31%	\$734,500	▲	20%	135

DISTRICT	2022 VS 2021 YTD NUMBER OF UNITS			2022 VS 2021 YTD TOTAL DOLLAR VOLUME		
	2022	% Change		DISTRICT	2022	% Change
SOUTH	423	-18%		SOUTH	\$610,443,495	-9%
WEST	350	-26%		WEST	\$520,604,973	-17%
CENTRAL	178	6%		CENTRAL	\$137,462,989	22%
UPCOUNTRY	86	-22%		NORTH SHORE	\$114,679,100	40%
NORTH SHORE	63	7%		UPCOUNTRY	\$98,539,746	-8%
LANAI/MOLOKAI	57	19%		LANAI/MOLOKAI	\$24,391,500	12%
EAST	15	25%		EAST	\$15,990,749	32%
<b>TOTAL</b>	<b>1,172</b>	<b>-16%</b>		<b>TOTAL</b>	<b>\$1,522,112,552</b>	<b>-7%</b>

- % of Closed Sales by Districts through April 30, 2022
- Number of Recorded transactions from April 1, 2022 – April 30, 2022

**RESIDENTIAL**  
YEAR-OVER-YEAR

**389**  
TOTAL NUMBER OF SALES  
2022

**460**  
TOTAL NUMBER OF SALES  
2021

**-15%**

**\$1,155,000**  
MEDIAN SALES PRICE  
2022

**\$975,000**  
MEDIAN SALES PRICE  
2021

**19%**

**\$689,532,199**  
TOTAL DOLLAR VOLUME  
2022

**\$794,477,611**  
TOTAL DOLLAR VOLUME  
2021

**-13%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	42	49	-14%	\$947,500	\$775,000	22%	\$39,250,500	\$37,881,600	4%
Wailuku	74	63	18%	\$880,000	\$777,500	13%	\$70,920,389	\$49,876,495	42%
<b>EAST</b>									
Hana	5	3	67%	\$1,499,999	\$780,000	92%	\$7,529,999	\$2,730,000	176%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	42	28	50%	\$1,412,500	\$1,065,000	33%	\$74,041,100	\$33,746,000	119%
Sprecks/Paia/Kuau	9	14	-36%	\$1,445,000	\$1,494,000	-3%	\$28,365,000	\$33,967,000	-17%
<b>SOUTH</b>									
Kihei	62	74	-16%	\$1,307,500	\$943,000	39%	\$116,237,388	\$89,743,500	30%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	13	16	-19%	\$2,150,000	\$1,440,000	49%	\$34,976,800	\$23,651,500	48%
Wailea/Makena	16	28	-43%	\$3,046,250	\$4,241,000	-28%	\$97,839,500	\$164,484,468	-41%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	16	31	-48%	\$1,466,000	\$1,200,000	22%	\$28,427,544	\$42,829,000	-34%
Makawao/Olinda/Haliimaile	35	15	133%	\$870,000	\$799,000	9%	\$36,002,480	\$12,250,375	194%
Pukalani	13	23	-44%	\$850,000	\$899,000	-6%	\$13,870,500	\$24,375,549	-43%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	8	29	-72%	\$2,850,000	\$2,374,500	20%	\$24,141,000	\$89,020,000	-73%
Kapalua	6	13	-54%	\$4,800,000	\$4,305,000	12%	\$29,125,000	\$65,857,500	-56%
Lahaina	14	26	-46%	\$2,730,000	\$1,856,500	47%	\$46,849,000	\$65,189,124	-28%
Napili/Kahana/Honokowai	17	24	-29%	\$1,400,000	\$976,000	43%	\$27,554,999	\$30,836,500	-11%
Olowalu	-	2	-100%	-	\$6,800,000	-	-	\$13,600,000	-100%
<b>LANAI - MOLOKAI</b>									
Lanai	2	6	-67%	\$667,500	\$1,075,000	-38%	\$1,335,000	\$6,594,000	-80%
Molokai	15	16	-6%	\$688,000	\$387,500	78%	\$13,066,000	\$7,845,000	67%
<b>MAUI SUMMARY</b>	<b>389</b>	<b>460</b>	<b>-15%</b>	<b>\$1,155,000</b>	<b>\$975,000</b>	<b>19%</b>	<b>\$689,532,199</b>	<b>\$794,477,611</b>	<b>-13%</b>

FIRST QUARTER 2022 YTD NUMBER OF SALES

DISTRICT	2022	2021	% Change
CENTRAL	116	112	4%
SOUTH	91	118	-23%
UPCOUNTRY	64	69	-7%
NORTH SHORE	51	42	21%
WEST	45	94	-52%
LANAI/MOLOKAI	17	22	-23%
EAST	5	3	67%
<b>TOTAL</b>	<b>389</b>	<b>460</b>	<b>-15%</b>

FIRST QUARTER 2022 YTD TOTAL DOLLAR VOLUME

DISTRICT	2022	2021	% Change
SOUTH	\$249,053,688	\$277,879,468	-10%
WEST	\$127,669,999	\$264,503,124	-52%
CENTRAL	\$110,170,889	\$87,758,095	26%
NORTH SHORE	\$102,406,100	\$67,713,000	51%
UPCOUNTRY	\$78,300,524	\$79,454,924	-1%
LANAI/MOLOKAI	\$14,401,000	\$14,439,000	0%
EAST	\$7,529,999	\$2,730,000	176%
<b>TOTAL</b>	<b>\$689,532,199</b>	<b>\$794,477,611</b>	<b>-13%</b>

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

**CONDOMINIUM**  
YEAR-OVER-YEAR

**679**  
TOTAL NUMBER OF SALES  
2022

**778**  
TOTAL NUMBER OF SALES  
2021

**-13%**

**\$760,000**  
MEDIAN SALES PRICE  
2022

**\$620,000**  
MEDIAN SALES PRICE  
2021

**23%**

**\$726,106,881**  
TOTAL DOLLAR VOLUME  
2022

**\$716,541,577**  
TOTAL DOLLAR VOLUME  
2021

**1%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	18	6	200%	\$186,500	\$255,000	-27%	\$3,628,600	\$1,530,000	137%
Wailuku	37	40	-8%	\$490,000	\$433,000	13%	\$20,388,500	\$18,449,489	11%
<b>EAST</b>									
Hana	3	-	-	\$685,000	-	-	\$2,610,000	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	-	-	\$570,000	-	-	\$570,000	-	-
<b>SOUTH</b>									
Kihei	243	254	-4%	\$715,000	\$532,500	34%	\$194,804,004	\$153,269,958	27%
Maalaea	21	24	-13%	\$560,000	\$480,000	17%	\$14,564,244	\$11,142,400	31%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	61	115	-47%	\$1,575,000	\$1,398,000	13%	\$143,456,559	\$220,383,600	-35%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	1	-	-	\$600,000	-	-	\$600,000	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	1	2	-50%	\$875,000	\$665,000	32%	\$875,000	\$1,330,000	-34%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	65	89	-27%	\$1,600,000	\$950,000	68%	\$118,264,875	\$107,554,500	10%
Kapalua	23	46	-50%	\$1,400,000	\$1,072,500	31%	\$54,483,000	\$78,609,250	-31%
Lahaina	36	76	-53%	\$815,000	\$557,495	46%	\$46,663,799	\$55,236,575	-16%
Napili/Kahana/Honokowai	147	114	29%	\$670,000	\$530,000	26%	\$118,919,300	\$66,504,285	79%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	1	-	-	\$1,600,000	-	-	\$1,600,000	-	-
Molokai	21	12	75%	\$240,000	\$174,210	38%	\$4,679,000	\$2,531,520	85%
<b>MAUI SUMMARY</b>	<b>679</b>	<b>778</b>	<b>-13%</b>	<b>\$760,000</b>	<b>\$620,000</b>	<b>23%</b>	<b>\$726,106,881</b>	<b>\$716,541,577</b>	<b>1%</b>

FIRST QUARTER 2022 YTD NUMBER OF SALES

DISTRICT	2022	2021	% Change
SOUTH	325	393	-17%
WEST	271	325	-17%
CENTRAL	55	46	20%
LANAI/MOLOKAI	22	12	83%
EAST	3	-	-
UPCOUNTRY	2	2	0%
NORTH SHORE	1	-	-
<b>TOTAL</b>	<b>679</b>	<b>778</b>	<b>-13%</b>

FIRST QUARTER 2022 YTD TOTAL DOLLAR VOLUME

DISTRICT	2022	2021	% Change
SOUTH	\$352,824,807	\$384,795,958	-8%
WEST	\$338,330,974	\$307,904,610	10%
CENTRAL	\$24,017,100	\$19,979,489	20%
LANAI/MOLOKAI	\$6,279,000	\$2,531,520	148%
EAST	\$2,610,000	-	-
UPCOUNTRY	\$1,475,000	\$1,330,000	11%
NORTH SHORE	\$570,000	-	-
<b>TOTAL</b>	<b>\$726,106,881</b>	<b>\$716,541,577</b>	<b>1%</b>

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



**VACANT LAND**  
YEAR-OVER-YEAR

**104**  
TOTAL NUMBER OF SALES  
2022

**150**  
TOTAL NUMBER OF SALES  
2021

**-31%**

**\$734,500**  
MEDIAN SALES PRICE  
2022

**\$612,500**  
MEDIAN SALES PRICE  
2021

**20%**

**\$106,473,472**  
TOTAL DOLLAR VOLUME  
2022

**\$118,703,800**  
TOTAL DOLLAR VOLUME  
2021

**-10%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
<b>CENTRAL</b>									
Kahakuloa	-	1	-100%	-	\$260,000	-	-	\$260,000	-100%
Kahului	-	-	-	-	-	-	-	-	-
Wailuku	6	9	-33%	\$353,000	\$640,000	-45%	\$2,430,000	\$5,064,500	-52%
<b>EAST</b>									
Hana	2	8	-75%	\$1,925,000	\$492,500	291%	\$3,850,000	\$9,005,000	-57%
Kaupo	4	-	-	\$415,000	-	-	\$1,830,750	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	1	1	0%	\$170,000	\$400,000	-58%	\$170,000	\$400,000	-58%
<b>NORTH SHORE</b>									
Haiku	10	17	-41%	\$887,500	\$725,000	22%	\$9,918,000	\$14,248,000	-30%
Sprecks/Paia/Kuau	1	-	-	\$1,785,000	-	-	\$1,785,000	-	-
<b>SOUTH</b>									
Kihei	5	2	150%	\$1,200,000	\$584,750	105%	\$6,100,000	\$1,169,500	422%
Maalaea	-	1	-100%	-	\$1,100,000	-	-	\$1,100,000	-100%
Maui Meadows	1	-	-	\$1,490,000	-	-	\$1,490,000	-	-
Wailea/Makena	1	2	-50%	\$975,000	\$2,232,500	-56%	\$975,000	\$4,465,000	-78%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	16	14	14%	\$764,500	\$900,000	-15%	\$14,818,000	\$11,227,585	32%
Makawao/Olinda/Haliimaile	3	19	-84%	\$777,000	\$500,000	55%	\$3,494,222	\$12,257,934	-72%
Pukalani	1	6	-83%	\$452,000	\$422,500	7%	\$452,000	\$2,612,000	-83%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	14	29	-52%	\$742,500	\$535,000	39%	\$22,667,500	\$18,235,007	24%
Kapalua	12	17	-29%	\$1,325,000	\$850,000	56%	\$20,457,500	\$19,165,000	7%
Lahaina	5	6	-17%	\$825,000	\$1,378,500	-40%	\$4,813,000	\$8,707,000	-45%
-	2	1	100%	\$2,709,000	\$507,275	434%	\$5,418,000	\$507,275	968%
Olowalu	1	3	-67%	\$1,248,000	\$950,000	31%	\$1,248,000	\$5,400,000	-77%
<b>LANAI - MOLOKAI</b>									
Lanai	-	2	-100%	-	\$1,300,000	-	-	\$2,600,000	-100%
Molokai	18	12	50%	\$195,000	\$110,000	77%	\$3,711,500	\$2,279,999	63%
<b>MAUI SUMMARY</b>	<b>76</b>	<b>102</b>	<b>-26%</b>	<b>\$763,500</b>	<b>\$592,000</b>	<b>29%</b>	<b>\$73,118,500</b>	<b>\$75,141,215</b>	<b>-3%</b>

FIRST QUARTER 2022 YTD NUMBER OF SALES

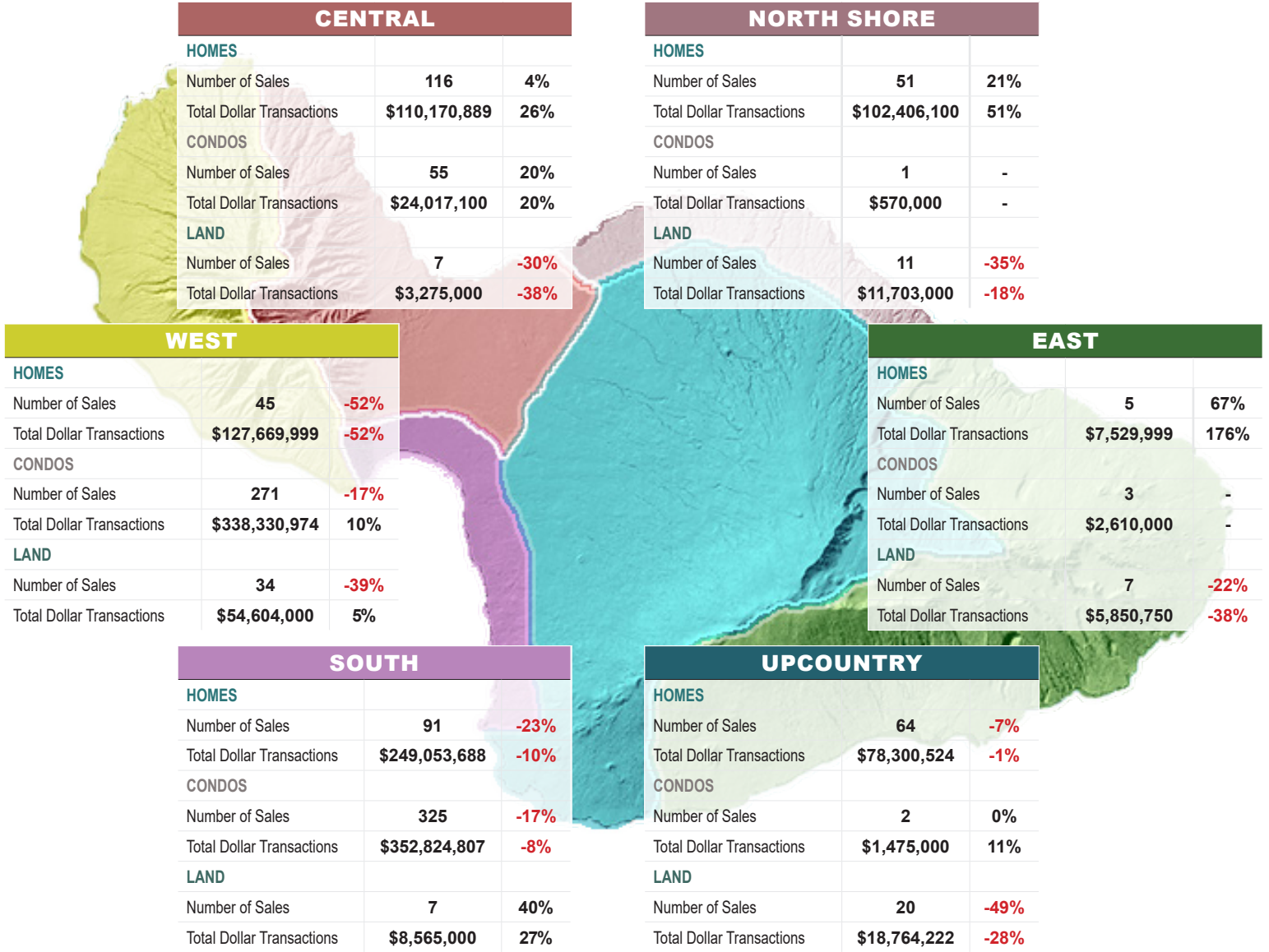
DISTRICT	2022	2021	% Change
WEST	34	56	-39%
UPCOUNTRY	20	39	-49%
LANAI/MOLOKAI	18	14	29%
NORTH SHORE	11	17	-35%
CENTRAL	7	10	-30%
EAST	7	9	-22%
SOUTH	7	5	40%
<b>TOTAL</b>	<b>104</b>	<b>150</b>	<b>-31%</b>

FIRST QUARTER 2022 YTD TOTAL DOLLAR VOLUME

DISTRICT	2022	2021	% Change
WEST	\$54,604,000	\$52,014,282	5%
UPCOUNTRY	\$18,764,222	\$26,097,519	-28%
NORTH SHORE	\$11,703,000	\$14,248,000	-18%
SOUTH	\$8,565,000	\$6,734,500	27%
EAST	\$5,850,750	\$9,405,000	-38%
LANAI/MOLOKAI	\$3,711,500	\$4,879,999	-24%
CENTRAL	\$3,275,000	\$5,324,500	-38%
<b>TOTAL</b>	<b>\$106,473,472</b>	<b>\$118,703,800</b>	<b>-10%</b>

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





- CENTRAL**  
Kahakuloa, Kahului, Wailuku
- EAST**  
Hana, Kaupo, Kipahulu, Nahiku
- NORTH SHORE**  
Haiku, Sprecklesville/Paia/Kuau
- SOUTH**  
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- UPCOUNTRY**  
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- WEST**  
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai, Olowalu

Source:  
Realtors Association of Maui  
www.RAMau.com

### RESIDENTIAL TOP 10 AREAS

Total Dollar Volume

Kihei	\$116,237,388
Wailea/Makena	\$97,839,500
Haiku	\$74,041,100
Wailuku	\$70,920,389
Lahaina	\$46,849,000
Kahului	\$39,250,500
Makawao/Olinda/Haliimaile	\$36,002,480
Maui Meadows	\$34,976,800
Kapalua	\$29,125,000
Kula/Ulupalakua/Kanaio	\$28,427,544

### CONDOMINIUM TOP 10 AREAS

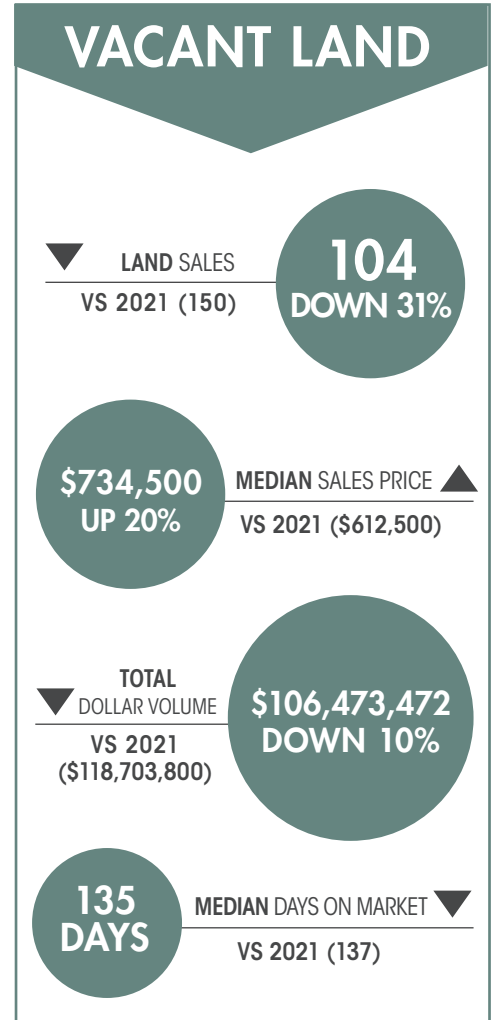
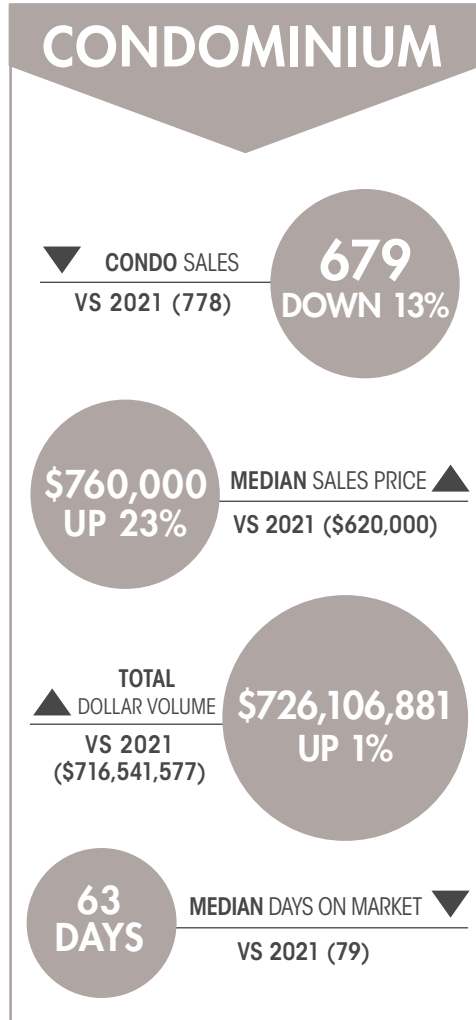
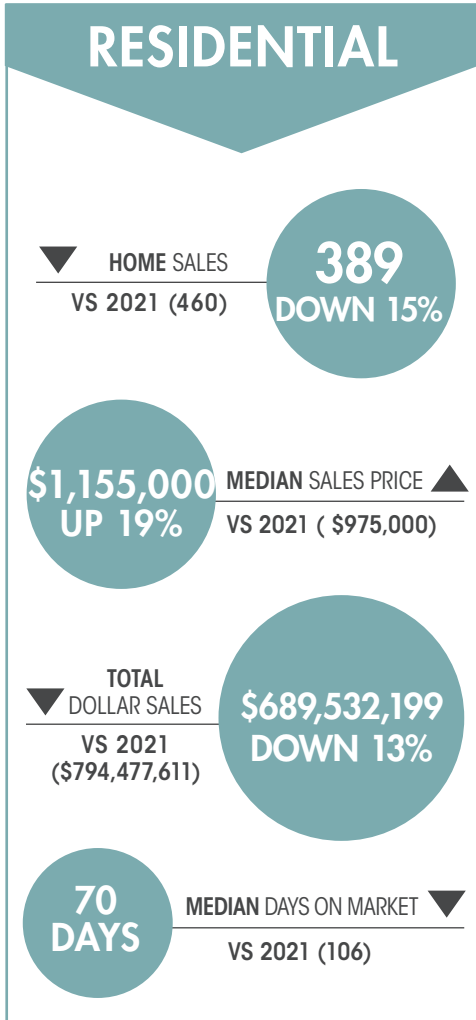
Total Dollar Volume

Kihei	\$194,804,004
Wailea/Makena	\$143,456,559
Napili/Kahana/Honokowai	\$118,919,300
Kaanapali	\$118,264,875
Kapalua	\$54,483,000
Lahaina	\$46,663,799
Wailuku	\$20,388,500
Maalaea	\$14,564,244
Molokai	\$4,679,000
Kahului	\$3,628,600

### VACANT LAND TOP 10 AREAS

Total Dollar Volume

Kaanapali	\$22,667,500
Kapalua	\$20,457,500
Kula/Ulupalakua/Kanaio	\$14,818,000
Haiku	\$9,918,000
Kihei	\$6,100,000
Napili/Kahana/Honokowai	\$5,418,000
Lahaina	\$4,813,000
Hana	\$3,850,000
Molokai	\$3,711,500
Makawao/Olinda/Haliimaile	\$3,494,222



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

## 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 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 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 November, 2018

# MAUI COUNTY Real Property Tax Rates

For Fiscal Year: July 1, 2021 to June 30, 2022 Per \$1,000 of net taxable assessed valuation

Owner Occupied - Tier 1	\$2.41
Owner Occupied - Tier 2	\$2.51
Owner Occupied - Tier 3	\$2.71
Non-Owner Occupied - Tier 1	\$5.45
Non-Owner Occupied - Tier 2	\$6.05
Non-Owner Occupied - Tier 3	\$8.00
Apartment	\$5.55
Commercial	\$6.29
Industrial	\$7.20
Agricultural	\$5.94
Conservation	\$6.43
Hotel & Resort	\$11.75
Timeshare	\$14.60
Short-Term Rental - Tier 1	\$11.11
Short-Term Rental - Tier 2	\$11.15
Short-Term Rental - Tier 3	\$11.20
Commercialized Residential	\$4.40

### Important Dates

**August 20** - First half year tax payments due

**December 31** - Deadline for filing exemption claims and ownership documents which affect the tax year

**February 20** - Second half year tax payments due

**Tier 1** Up to \$800,000

**Tier 2** \$800,001 to \$1,500,000

**Tier 3** Over \$1,500,000

**\*\*\*NOTE:** Depending on the classification, if assessed value is over \$800k it will trigger more than 1 Tier. Example: For a \$3M assessment. \$800K would be Tier 1, \$700K would be Tier 2, balance of \$1.5M would be Tier 3, (The total of Tier 1 + Tier 2 cannot exceed \$1.5M - Balance of assessed value goes into Tier 3)

\*\*Go to <https://www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes>

### \*\*\* HONOLULU COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Agriculture	\$5.70
Bed and Breakfast Home	\$6.50
Commercial	\$12.40
Hotel/Resort	\$13.90
Industrial	\$12.40
Preservation	\$5.70
Public Service	\$0.00
Residential (Principal Resident)	\$3.50
Residential A-Tier 1 Tax rate applied to the net taxable valuation of the property up to \$1,000,000	\$4.50
Residential A - Tier 2 Tax rate applied to the net taxable valuation of the property in excess of \$1,000,000	\$10.50
Vacant Agriculture	\$8.50

### HAWAI'I COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Affordable Rental Housing	\$6.15
Agriculture/Native Forest	\$9.35
Apartment	\$11.70
Commercial	\$10.70
Conservation	\$11.55
Homeowner	\$6.15
Hotel/Resort	\$11.55
Industrial	\$10.70
Residential (Less than \$2M)	\$11.10
Residential (Over \$2M)	\$13.60

### \*\*\* KAUAI COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Agriculture	\$6.75
Commercial	\$8.10
Commercial Home Use	\$5.05
Conservation	\$6.75
Homestead	\$3.05
Hotel/Resort	\$10.85
Industrial	\$8.10
Residential	\$6.05
Residential Investor	\$9.40
Vacation Rental	\$9.85

### \*\*\*Kauai and Oahu Only Important Dates

**August 20** - First half year tax payments due

**September 30** - Deadline for filing exemption claims and ownership documents which affect the tax year

**February 20** - Second half year tax payments due



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

**8 Experienced Officers | 3 Sales Executives | 238 Years of Combined Experience**

Central 808-893-0556 | Upcountry 808-573-0110 | West Maui 808-661-4960 | South Maui 808-891-2404