

		% OF CLOSINGS	# OF UNITS	RECOR	DED	MEDIAN	I PRICE		MEDIAN DAYS ON MARKET
	HOMES	35%	667		-17%	\$1,175,000		19%	72
Ⅲ	CONDO	57%	1,087	\bullet	-27%	\$760,000		20%	63
*	LAND	8%	150	\bullet	-43%	\$775,000		17%	120

	2022 VS 2021	YTD NUMBER	R OF UNITS	2022 VS 2021 Y	TD TOTAL DOL	LAR VOLUME
	DISTRICT	2022	% Change	DISTRICT	2022	% Change
	SOUTH	654	34%	SOUTH	\$1,028,772,832	-20%
	WEST	568	30%	WEST	\$839,627,323	-26%
	CENTRAL	307	16%	CENTRAL	\$244,626,734	7%
% of Closed Sales by Districts	UPCOUNTRY	159	8%	UPCOUNTRY	\$208,745,209	-7%
through July 31, 2022	LANAI/MOLOKAI	98	2%	NORTH SHORE	\$167,012,098	2%
Number of Recorded transactions	NORTH SHORE	96	5%	LANAI/MOLOKAI	\$49,543,750	-8%
from July 1, 2022 – July 31, 2022	EAST	22	1%	EAST	\$33,928,549	89%
	TOTAL	1,904	-25%	TOTAL	\$2,572,256,495	-17%

MAUI JULY 2022 YTD VS. JULY 2021 YTD

MAUI REAL ESTATE REPORT Fidelity National Title & ESCROW OF HAWAII

& ESCROW	OF HAWAII								
RESIDENTI		667 TOTAL NU 2022 805	MBER OF SALE	s 17%	\$1,175,00 MEDIAN SALES PI 2022 \$989,990	RICE	TOTA 2022 9% \$1,4	56,143,311 -	17%
YEAR-OVER-YEAR		TOTAL NU 2021	MBER OF SALE	S	MEDIAN SALES PI 2021	RICE	TOTA 202 ⁻	L DOLLAR VOLUME	
	Nu	mber of	Sales	Medi	an Sales Prio	ce	Total	Dollar Volum	e
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
CENTRAL			-			-			-
Kahakuloa	-	1	-100%	-	\$1,540,000	-	-	\$1,540,000	-100%
Kahului	68	69	-1%	\$951,000	\$790,000	20%	\$65,980,500	\$54,972,600	20%
Wailuku	128	135	-5%	\$889,625	\$797,775	12%	\$128,390,364	\$114,964,885	12%
EAST									
Hana	7	6	17%	\$1,645,000	\$795,500	107%	\$12,229,999	\$5,441,000	125%
Kaupo	1	-	-	\$2,699,500	-	-	\$2,699,500	-	-
Keanae	1	-	-	\$1,100,000	-	-	\$1,100,000	-	-
Kipahulu	-	1	-100%	-	\$425,000	-	-	\$425,000	-100%
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	63	59	7%	\$1,430,000	\$1,115,000	28%	\$111,264,100	\$80,596,500	38%
Sprecks/Paia/Kuau	17	25	-32%	\$1,095,000	\$1,525,000	-28%	\$39,624,998	\$60,378,000	-34%
SOUTH									
Kihei	96	117	-18%	\$1,362,500	\$955,000	43%	\$176,377,218	\$214,637,600	-18%
Maalaea	1	1	0%	\$2,500,000	\$2,475,000	1%	\$2,500,000	\$2,475,000	1%
Maui Meadows	16	24	-33%	\$2,110,000	\$1,532,500	38%	\$41,576,800	\$39,631,500	5%
Wailea/Makena	25	46	-46%	\$3,550,000	\$4,036,000	-12%	\$196,262,450	\$271,268,217	-28%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	40	56	-29%	\$1,498,500	\$1,250,000	20%	\$76,804,044	\$87,547,000	-12%
Makawao/Olinda/Haliimaile	57	36	58%	\$935,000	\$794,000	18%	\$61,830,943	\$31,222,321	98%
Pukalani	29	41	-29%	\$1,060,000	\$888,000	19%	\$32,146,500	\$40,004,049	-20%
WEST									
Honokohau	1	-	-	\$792,000	-	-	\$792,000	-	-
Kaanapali	15	41	-63%	\$2,700,000	\$2,374,500	14%	\$44,916,050	\$121,161,666	-63%
Kapalua	10	22	-55%	\$4,837,500	\$4,010,000	21%	\$47,800,000	\$109,747,500	-56%
Lahaina	32	46	-30%	\$2,070,000	\$2,315,000	-11%	\$92,202,600	\$120,219,173	-23%
Napili/Kahana/Honokowai	25	43	-42%	\$1,375,000	\$1,115,000	23%	\$37,378,999	\$52,823,300	-29%
Olowalu	3	2	50%	\$4,300,000	\$6,800,000	-37%	\$13,775,000	\$13,600,000	1%
LANAI - MOLOKAI	_	-	0001	4075 000	#7 00,000	(0)	A 4 000 == 0	A 40,00 4,000	0.001
Lanai	7	9	-22%	\$675,000	\$700,000	-4%	\$4,826,750	\$12,634,000	-62%
Molokai	25	25	0%	\$800,000	\$530,000	51%	\$23,587,000	\$20,854,000	13%
MAUI SUMMARY	667	805	-17%	\$1,175,000	\$989,990	19%	\$1,214,065,815	\$1,456,143,311	-17%

JULY 2022	YTD NUMB	ER OF SAL	.ES	JULY	2022 YTD TOTAL D	OLLAR VOLUME	
DISTRICT	2022	2021	% Change	DISTRICT	2022	2021	% Change
CENTRAL	196	205	-4%	SOUTH	\$416,716,468	\$528,012,317	-21%
SOUTH	138	188	-27%	WEST	\$236,864,649	\$417,551,639	-43%
UPCOUNTRY	126	133	-5%	CENTRAL	\$194,370,864	\$171,477,485	13%
WEST	86	154	-44%	UPCOUNTRY	\$170,781,487	\$158,773,370	8%
NORTH SHORE	80	84	-5%	NORTH SHORE	\$150,889,098	\$140,974,500	7%
LANAI/MOLOKAI	32	34	-6%	LANAI/MOLOKAI	\$28,413,750	\$33,488,000	-15%
EAST	9	7	29%	EAST	\$16,029,499	\$5,866,000	173%
TOTAL	667	805	-17%	TOTAL	\$1,214,065,815	\$1,456,143,311	-17%

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

wwwFidelityHawaii.com

MAUI JULY 2022 YTD VS. JULY 2021 YTD

MAUI REAL ESTATE REPORT Fidelity National Title & ESCROW OF HAWAII

& ESCROW	OF HAWAII								
E CONDOMINI YEAR-OVER-YEAR	UM	2022 1,481	MBER OF SALE	27%	MEDIAN SALES PRICE TOTA 2022 202 \$635,000 20%			10,817,612 - 16%	
	Nu	mber of	Sales	Media	an Sales Prie	20	Total	Dollar Volum	D
									-
CENTRAL	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	33	14	136%	\$200,000	\$180,000	11%	\$7,350,600	\$3,422,000	115%
Wailuku	65	74	-12%	\$500,000	\$426,000	17%	\$35,181,500	\$34,172,189	3%
EAST	0			#005 000			#0.040.000		
Hana	3	-	-	\$685,000	-	-	\$2,610,000	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	2	2	0%	\$635,000	\$480,000	32%	\$1,270,000	\$960,000	32%
SOUTH									
Kihei	380	471	-19%	\$732,500	\$539,000	36%	\$312,826,311	\$288,042,758	9%
Maalaea	31	39	-21%	\$644,500	\$480,000	34%	\$21,003,744	\$18,758,900	12%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	93	209	-56%	\$1,725,000	\$1,448,000	19%	\$251,098,059	\$429,321,112	-42%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	1	-	-	\$600,000	-	-	\$600,000	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	1	4	-75%	\$875,000	\$697,500	25%	\$875,000	\$2,875,000	-70%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	107	157	-32%	\$1,500,000	\$950,000	58%	\$190,410,975	\$198,033,400	-4%
Kapalua	45	94	-52%	\$1,400,000	\$1,140,000	23%	\$101,004,500	\$177,422,783	-43%
Lahaina	48	109	-56%	\$832,500	\$558,000	49%	\$61,396,799	\$82,409,545	-26%
Napili/Kahana/Honokowai	239	274	-13%	\$700,000	\$529,000	32%	\$184,938,400	\$164,229,905	13%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	2	2	0%	\$2,500,000	\$2,387,500	5%	\$5,000,000	\$4,775,000	5%
Molokai	37	32	16%	\$259,000	\$171,710	51%	\$9,235,500	\$6,395,020	44%
MAUI SUMMARY	1,087	1,481	-27%	\$760,000	\$635,000	20%	\$1,184,801,388	\$1,410,817,612	-16%

JULY 2022 YTD NUMBER OF SALES			.ES	JULY	2022 YTD TOTAL D	Source: Realtors Association of Maui – www.RAMau		
DISTRICT	2022	2021	% Change	DISTRICT	2022	2021	% Change	
SOUTH	504	719	-30%	SOUTH	\$584,928,114	\$736,122,770	-21%	
WEST	439	634	-31%	WEST	\$537,750,674	\$622,095,633	-14%	
CENTRAL	98	88	11%	CENTRAL	\$42,532,100	\$37,594,189	13%	
LANAI/MOLOKAI	39	34	15%	LANAI/MOLOKAI	\$14,235,500	\$11,170,020	27%	
EAST	3	-	-	EAST	\$2,610,000	-	-	
NORTH SHORE	2	2	0%	UPCOUNTRY	\$1,475,000	\$2,875,000	-49%	
UPCOUNTRY	2	4	-50%	NORTH SHORE	\$1,270,000	\$960,000	32%	
TOTAL	1,087	1,481	-27%	TOTAL	\$1,184,801,388	\$1,410,817,612	-16%	wwwFidelityHawaii.co

MAUI REAL ESTATE REPORT **Fidelity** National Title[®] & ESCROW OF HAWAII

MAUI JULY 2022 YTD VS. JULY 2021 YTD

ST75,000 ST75,000 ST73,389,292 Contract Number of Sales 205 -443% 201 Total Locitar Volume Description ST75,000 ST33,389,292 States States 201 States Description States States Description States Value States Value States Value States Value States Value

JULY 2022	YTD NUME	BER OF SAL	ES	JULY 2022 YTD TOTAL DOLLAR VOLUME					
DISTRICT	2022	2021	% Change	DISTRICT	2022	2021	% Change		
WEST	43	96	-55%	WEST	\$65,012,000	\$97,254,282	-33%		
UPCOUNTRY	31	61	-49%	UPCOUNTRY	\$36,488,722	\$63,193,254	-42%		
LANAI/MOLOKAI	27	28	-4%	SOUTH	\$27,128,250	\$17,644,500	54%		
NORTH SHORE	14	28	-50%	EAST	\$15,289,050	\$12,064,000	27%		
CENTRAL	13	25	-48%	NORTH SHORE	\$14,853,000	\$22,382,520	-34%		
SOUTH	12	12	0%	CENTRAL	\$7,723,770	\$19,224,500	-60%		
EAST	10	15	-33%	LANAI/MOLOKAI	\$6,894,500	\$9,237,999	-25%		
TOTAL	150	265	-43%	TOTAL	\$173,389,292	\$241,001,055	-28%		

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

wwwFidelityHawaii.com

MAUI REAL ESTATE REPORT Fidelity National Title[®] & ESCROW OF HAWAII

MAUI JULY 2022 YTD VS. JULY 2021 YTD

	C	ENTRAI				NORTI	H SHORE			
	HOMES					HOMES				
	Number of Sales		196	-4%		Number of Sales	80	-5%		
1-58	Total Dollar Transactions	\$194	,370,864	13%		Total Dollar Transactions	\$150,889,098	7%		
E.S.	CONDOS					CONDOS				
	Number of Sales		98	11%		Number of Sales	2	0%		
1	Total Dollar Transactions	\$42,	532,100	13%	15	Total Dollar Transactions	\$1,270,000	32%		
	LAND				1	LAND				
	Number of Sales		13	-48%	-	Number of Sales	14	-50%		
1	Total Dollar Transactions	\$7,7	23,770	-60%	7	Total Dollar Transactions	\$14,853,000	-34%		
	NEST			1		、 为为人 的 新生	1000	-	AST	
IOMES						1 4333	HOMES	1.2	AJI	
	00	4.49/		4		_ == 1913 N	HOMES		0	20%
lumber of Sales	86	-44%	-	1			Number of Sa		9	29%
otal Dollar Transactions	\$236,864,649	-43%					Total Dollar Ti	ansactions	\$16,029,499	173%
ONDOS							CONDOS	1	11	
lumber of Sales	439	-31%		1			Number of Sa		3	3
otal Dollar Transactions	\$537,750,674	-14%		1			Total Dollar Ti	ansactions	\$2,610,000	-
AND			1				LAND			
lumber of Sales	43	-55%				10	Number of Sa	lles	10	-33%
otal Dollar Transactions	\$65,012,000	-33%					Total Dollar T	ansactions	\$15,289,050	27%
	Ś	SOUTH				UPCC	UNTRY		Vir	
	HOMES					HOMES	Sector March		All I	
	Number of Sales	1	38	-27%	1	Number of Sales	126	-5%		
	Total Dollar Transactions		716,468	-21%		Total Dollar Transactions	\$170,781,487	8%		
	CONDOS	,				CONDOS	, , , , , ,			
	Number of Sales	5	04	-30%		Number of Sales	2	-50%		
	Total Dollar Transactions	\$584,	928,114	-21%		Total Dollar Transactions	\$1,475,000	-49%		
	LAND	. ,	,			LAND				
	Number of Sales		12	0%		Number of Sales	31	-49%		
	Total Dollar Transactions		28,250	54%		Total Dollar Transactions	\$36,488,722	-42%		
		. ,	-,				, , ,			
	CENT	RAL uloa, Kahului, V	/ailuku			DUTH 1ei, Maalaea, Maui Meadows, Wa	nilog / Makona			
	EAST	0100, Kull0101, V	Valloko				liled/ Makena			
		Kaupo, Kipahul	u, Nahiku		_	la/Ulupalakua/Kanaio, Makawa	o/Olinda/Haliimaile, Pu	ıkalani		
Source: Realtors Association of Maui		TH SHORE				EST				
www.RAMaui.com	Haiku,	Sprecklesville/I	Paia/Kuau		Ka	anapali, Kapalua, Lahaina, Napil	li/Kahana/Honokowai,	Olowalu		
RESI	DENTIAL		(MINIUM			NT LAN	
	P 10 AREAS					AREAS			10 AREAS	
	Dollar Volume					ar Volume			ollar Volume	
	1						14 1 2 1			
Wailea/Makena		262,450	Kihei	/\ /		\$312,826,311		alakua/Kan		,684,00
Kihei		377,218		a/Makena		\$251,098,059				,377,50
Wailuku		390,364	Kaana		lonakas	\$190,410,975				392,50
Haiku Lahaina		264,100	· ·	/Kahana/H	10110KOW					,100,00
		202,600	Kapal Lahaii			\$101,004,500 \$61,396,799				,288,30 ,068,00
Kula/Ulupalakua/Ka Kahului		804,044	Wailu			\$81,396,799 \$35,181,500		akona		,008,00 ,538,25
Makawao/Olinda/H		330,943	Maalo			\$21,003,744		/Olinda/Hal		,274,22
		00,740	Innanc	icu		γz1,000,744				2/4,22

\$9,235,500

\$7,350,600

Molokai

Lahaina

\$6,894,500

\$5,983,000

\$47,800,000

\$44,916,050

Molokai

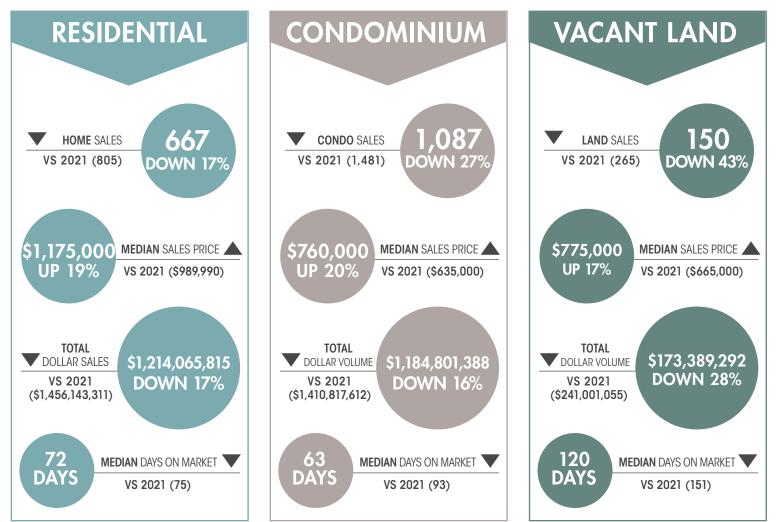
Kahului

Kapalua

Kaanapali

MAUI JULY 2022 YTD VS. JULY 2021 YTD





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 CONVEYA	NCE TAX		
CONSIDER	ATION PAID	Scale #1: Applies to all transfers or conveyanceof realty or	Scale #2:		
At Least	But Less Than	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 fami 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.



STATE OF HAWAII | ALL COUNTIES **REAL PROPERTY TAX** FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023

Honolulu, Oahu County

CLASS	Taxable Building per/\$1,000
Agricultural	\$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 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
Vacant Agricultural	\$8.50

REAL PROPERTY TAX DUE DATES:

Aug 20, 20221st half of fiscal year tax payment dueSep 30, 2022Deadline for filing exemption claims & ownership documentsFeb 20, 20232nd half of fiscal year tax payment due

For More Information, Visit:

https://hnldoc.ehawaii.gov/hnldoc/document-download?id=9995

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, 20221st half of fiscal year tax payment dueDec 31, 2022Deadline for filing exemption claims & ownership documentsFeb 20, 20232nd half of fiscal year tax payment due

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

CENTRAL **808-893-0556** UPCOUNTRY **808-573-0110** WEST MAUI **808-661-4960** SOUTH MAUI **808-891-2404** Maui County

2022-2023

CLASS	All rates are per \$1,000 of net taxabl	e assessed valuation
Owner Occupied - Tier 1 up to) \$1m	\$2.00
Owner Occupied – Tier 2 more than \$1,000,001 - \$3m		\$2.10
Owner Occupied – Tier 3 more than \$3m		\$2.71
Non-Owner Occupied – Tier 1	up to \$1m	\$5.85
Non-Owner Occupied - Tier 2	2 more than \$1,000,001 - \$4.5m	\$8.00
Non-Owner Occupied - Tier 3	8 more than \$4.5m	\$12.50
Apartment		\$3.50
Hotel/Resort		\$11.75
Time share		\$14.60
Agricultural		\$5.74
Short-Term Rental - Tier 1 up to \$1m		\$11.85
Short-Term Rental - Tier 2 mo	re than \$1,000,001 - \$3m	\$11.85
Short-Term Rental - Tier 3 mc	re than \$3m	\$11.85
Conservation		\$6.43
Commercial		\$6.05
Industrial		\$7.05
Commercial Residential		\$4.40
*Long-Term Rental – Tier 1 up to \$1m		\$3.00
*Long-Term Rental – Tier 2 more than \$1,000,001 - \$3m		\$5.00
*Long-Term Rental – Tier 3 more than \$3m		\$8.00

REAL PROPERTY TAX DUE DATES:

Aug 20, 2022	1st half of fiscal year tax payment due
Dec 31, 2022	Deadline for filing exemption claims & ownership documents
Feb 20, 2023	2nd half of fiscal year tax payment due

For More Information, Visit:

https://www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes

Kauai County

*NEW CLASSIFICATION

CLASS	Tax Rate per/\$1,000
Homestead	\$3.05
Residential	\$6.05
Vacation Rental	\$9.85
Hotel/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, 2022 Sep 30, 2022 Feb 20, 2023

Ist half of fiscal year tax payment due
Deadline for filing exemption claims & ownership documents
2nd half of fiscal year tax payment due

For More Information, Visit:

https://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property/Tax-Rates

