

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE			MEDIAN DAYS ON MARKET
HOMES	33%	1,152	▲	36%	\$983,500	▲	25%	74
CONDO	57%	1,985	▲	89%	\$650,000	▲	14%	82
LAND	10%	350	▲	126%	\$686,500	▲	48%	161

DISTRICT	2021 VS 2020 YTD NUMBER OF UNITS			2021 VS 2020 YTD TOTAL DOLLAR VOLUME		
	2021	% Change		DISTRICT	2021	% Change
SOUTH	1,227	85%		SOUTH	\$1,671,445,493	124%
WEST	1,178	123%		WEST	\$1,550,712,244	159%
CENTRAL	478	13%		CENTRAL	\$341,938,708	32%
UPCOUNTRY	277	24%		UPCOUNTRY	\$307,622,257	54%
NORTH SHORE	164	20%		NORTH SHORE	\$252,785,518	96%
LANAI/MOLOKAI	131	98%		LANAI/MOLOKAI	\$69,089,519	141%
EAST	32	113%		EAST	\$23,391,000	103%
<b>TOTAL</b>	<b>3,487</b>	<b>70%</b>		<b>TOTAL</b>	<b>\$4,216,984,739</b>	<b>113%</b>

● % of Closed Sales by Districts through October 31, 2021

● Number of Recorded transactions from January 1, 2021 – October 31, 2021

**RESIDENTIAL**  
YEAR-OVER-YEAR

**1,152**  
TOTAL NUMBER OF SALES  
2021

**849**  
TOTAL NUMBER OF SALES  
2020

**36%**

**\$983,500**  
MEDIAN SALES PRICE  
2021

**\$785,563**  
MEDIAN SALES PRICE  
2020

**25%**

**\$1,978,404,771**  
TOTAL DOLLAR VOLUME  
2021

**\$938,259,004**  
TOTAL DOLLAR VOLUME  
2020

**111%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2021	2020	%Change	2021	2020	%Change	2021	2020	%Change
<b>CENTRAL</b>									
Kahakuloa	2	-	-	\$1,270,000	-	-	\$2,540,000	-	-
Kahului	113	99	14%	\$800,000	\$678,900	18%	\$92,932,600	\$69,820,270	33%
Wailuku	193	196	-2%	\$800,000	\$725,920	10%	\$163,845,519	\$143,592,863	14%
<b>EAST</b>									
Hana	9	4	125%	\$780,000	\$887,500	-12%	\$7,689,000	\$3,308,000	132%
Kaupo	-	1	-100%	-	\$230,500	-	-	\$230,500	-100%
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	1	-	-	\$425,000	-	-	\$425,000	-	-
Nahiku	-	1	-100%	-	\$795,000	-	-	\$795,000	-100%
<b>NORTH SHORE</b>									
Haiku	90	76	18%	\$1,177,500	\$872,000	35%	\$131,512,499	\$84,135,935	56%
Sprecks/Paia/Kuau	36	16	125%	\$1,509,000	\$850,000	78%	\$85,501,500	\$15,034,400	469%
<b>SOUTH</b>									
Kihei	170	121	41%	\$990,000	\$850,000	17%	\$280,577,167	\$128,306,613	119%
Maalaea	1	-	-	\$2,475,000	-	-	\$2,475,000	-	-
Maui Meadows	30	20	50%	\$1,582,500	\$1,215,000	30%	\$50,491,500	\$27,592,800	83%
Wailea/Makena	58	28	107%	\$3,549,500	\$2,625,000	35%	\$318,148,217	\$101,217,777	214%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	74	64	16%	\$1,216,250	\$976,250	25%	\$110,714,850	\$72,727,263	52%
Makawao/Olinda/Haliimaile	63	66	-5%	\$825,000	\$687,250	20%	\$59,070,604	\$53,058,300	11%
Pukalani	58	40	45%	\$899,000	\$776,500	16%	\$57,319,549	\$32,660,833	76%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	51	19	168%	\$2,387,000	\$1,900,000	26%	\$152,569,166	\$39,970,004	282%
Kapalua	25	8	213%	\$4,025,000	\$3,063,000	31%	\$121,947,500	\$37,946,000	221%
Lahaina	69	31	123%	\$2,330,000	\$1,422,750	64%	\$180,873,173	\$58,453,556	209%
Napili/Kahana/Honokowai	60	21	186%	\$1,132,000	\$1,097,500	3%	\$95,444,927	\$47,637,890	100%
Olowalu	3	1	200%	\$7,050,000	\$1,125,000	527%	\$20,650,000	\$1,125,000	1736%
<b>LANAI - MOLOKAI</b>									
Lanai	13	15	-13%	\$700,000	\$440,000	59%	\$16,189,000	\$10,605,500	53%
Molokai	33	22	50%	\$530,000	\$470,500	13%	\$27,488,000	\$10,040,500	174%
<b>MAUI SUMMARY</b>	<b>1,152</b>	<b>849</b>	<b>36%</b>	<b>\$983,500</b>	<b>\$785,563</b>	<b>25%</b>	<b>\$1,978,404,771</b>	<b>\$938,259,004</b>	<b>111%</b>

OCTOBER 2021 YTD NUMBER OF SALES

DISTRICT	2021	2020	% Change
Central	308	295	4%
South	259	169	53%
West	208	80	160%
Upcountry	195	170	15%
North Shore	126	92	37%
Lanai/Molokai	46	37	24%
East	10	6	67%
<b>TOTAL</b>	<b>1,152</b>	<b>849</b>	<b>36%</b>

OCTOBER 2021 YTD TOTAL DOLLAR VOLUME

DISTRICT	2021	2020	% Change
SOUTH	\$651,691,884	\$257,117,190	153%
WEST	\$571,484,766	\$185,132,450	209%
CENTRAL	\$259,318,119	\$213,413,133	22%
UPCOUNTRY	\$227,105,003	\$158,446,396	43%
NORTH SHORE	\$217,013,999	\$99,170,335	119%
LANAI/MOLOKAI	\$43,677,000	\$20,646,000	112%
EAST	\$8,114,000	\$4,333,500	87%
<b>TOTAL</b>	<b>\$1,978,404,771</b>	<b>\$938,259,004</b>	<b>111%</b>

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

**CONDOMINIUM**  
YEAR-OVER-YEAR

**1,985**  
TOTAL NUMBER OF SALES  
2021

**1,050**  
TOTAL NUMBER OF SALES  
2020

**89%**

**\$650,000**  
MEDIAN SALES PRICE  
2021

**\$569,500**  
MEDIAN SALES PRICE  
2020

**14%**

**\$1,910,200,714**  
TOTAL DOLLAR VOLUME  
2021

**\$923,259,500**  
TOTAL DOLLAR VOLUME  
2020

**107%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2021	2020	%Change	2021	2020	%Change	2021	2020	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	24	30	-20%	\$180,000	\$139,000	30%	\$5,306,500	\$4,693,700	13%
Wailuku	110	73	51%	\$426,000	\$395,000	8%	\$51,589,589	\$31,218,898	65%
<b>EAST</b>									
Hana	1	-	-	\$527,000	-	-	\$527,000	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	4	2	100%	\$602,500	\$461,500	31%	\$5,374,000	\$923,000	482%
<b>SOUTH</b>									
Kihei	623	341	83%	\$550,000	\$487,500	13%	\$396,748,097	\$201,803,725	97%
Maalaea	52	39	33%	\$479,500	\$440,000	9%	\$25,083,900	\$17,660,450	42%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	275	103	167%	\$1,498,000	\$1,475,000	2%	\$558,702,112	\$259,913,787	115%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	6	7	-14%	\$713,000	\$635,000	12%	\$4,526,000	\$4,787,000	-6%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	212	138	54%	\$950,000	\$1,125,000	-16%	\$278,346,298	\$191,171,031	46%
Kapalua	123	24	413%	\$1,175,000	\$1,157,500	2%	\$236,283,281	\$43,380,000	445%
Lahaina	133	123	8%	\$576,990	\$599,000	-4%	\$107,950,045	\$82,745,612	31%
Napili/Kahana/Honokowai	375	149	152%	\$539,500	\$487,500	11%	\$224,939,872	\$78,285,797	187%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	3	3	0%	\$1,500,000	\$850,000	77%	\$6,275,000	\$3,408,000	84%
Molokai	44	18	144%	\$171,460	\$180,000	-5%	\$8,549,020	\$3,268,500	162%
<b>MAUI SUMMARY</b>	<b>1,985</b>	<b>1,050</b>	<b>89%</b>	<b>\$650,000</b>	<b>\$569,500</b>	<b>14%</b>	<b>\$1,910,200,714</b>	<b>\$923,259,500</b>	<b>107%</b>

**OCTOBER 2021 YTD NUMBER OF SALES**

DISTRICT	2021	2020	% Change
SOUTH	950	483	97%
WEST	843	434	94%
CENTRAL	134	103	30%
LANAI/MOLOKAI	47	21	124%
UPCOUNTRY	6	7	-14%
NORTH SHORE	4	2	100%
EAST	1	-	-
<b>TOTAL</b>	<b>1,985</b>	<b>1,050</b>	<b>89%</b>

**OCTOBER 2021 YTD TOTAL DOLLAR VOLUME**

DISTRICT	2021	2020	% Change
SOUTH	\$980,534,109	\$479,377,962	105%
WEST	\$847,519,496	\$395,582,440	114%
CENTRAL	\$56,896,089	\$35,912,598	58%
LANAI/MOLOKAI	\$14,824,020	\$6,676,500	122%
NORTH SHORE	\$5,374,000	\$923,000	482%
UPCOUNTRY	\$4,526,000	\$4,787,000	-5%
EAST	\$527,000	-	-
<b>TOTAL</b>	<b>\$1,910,200,714</b>	<b>\$923,259,500</b>	<b>107%</b>

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

**VACANT LAND**  
YEAR-OVER-YEAR

**350**  
TOTAL NUMBER OF SALES  
2021

**155**  
TOTAL NUMBER OF SALES  
2020

**126%**

**\$686,500**  
MEDIAN SALES PRICE  
2021

**\$463,750**  
MEDIAN SALES PRICE  
2020

**48%**

**\$328,379,254**  
TOTAL DOLLAR VOLUME  
2021

**\$114,010,012**  
TOTAL DOLLAR VOLUME  
2020

**188%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2021	2020	%Change	2021	2020	%Change	2021	2020	%Change
<b>CENTRAL</b>									
Kahakuloa	2	5	-60%	\$395,000	\$442,500	-11%	\$790,000	\$2,540,000	-69%
Kahului	-	2	-100%	-	\$252,500	-	-	\$505,000	-100%
Wailuku	34	17	100%	\$640,000	\$375,000	71%	\$24,934,500	\$7,589,000	229%
<b>EAST</b>									
Hana	17	8	113%	\$515,000	\$587,000	-12%	\$13,177,000	\$6,773,000	95%
Kaupo	2	-	-	\$462,500	-	-	\$925,000	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	1	-100%	-	\$444,000	-	-	\$444,000	-100%
Nahiku	2	-	-	\$324,000	-	-	\$648,000	-	-
<b>NORTH SHORE</b>									
Haiku	33	41	-20%	\$650,000	\$462,500	41%	\$28,832,519	\$24,493,087	18%
Sprecks/Paia/Kuau	1	2	-50%	\$1,565,000	\$2,275,000	-31%	\$1,565,000	\$4,550,000	-66%
<b>SOUTH</b>									
Kihei	3	3	0%	\$657,500	\$330,000	99%	\$1,834,500	\$1,570,000	17%
Maalaea	1	-	-	\$1,100,000	-	-	\$1,100,000	-	-
Maui Meadows	1	1	0%	\$500,000	\$455,000	10%	\$500,000	\$455,000	10%
Wailea/Makena	13	7	86%	\$1,665,000	\$767,000	117%	\$35,785,000	\$8,944,000	300%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	43	34	27%	\$900,000	\$561,000	60%	\$42,366,320	\$30,487,850	39%
Makawao/Olinda/Haliimaile	25	7	257%	\$500,000	\$430,000	16%	\$29,897,934	\$4,123,000	625%
Pukalani	8	5	60%	\$432,500	\$400,000	8%	\$3,727,000	\$2,344,500	59%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	52	5	940%	\$550,000	\$370,000	49%	\$34,860,007	\$2,278,575	1430%
Kapalua	52	6	767%	\$950,000	\$825,000	15%	\$58,515,000	\$12,150,000	382%
Lahaina	14	3	367%	\$1,100,000	\$1,504,500	-27%	\$18,646,000	\$3,429,500	444%
Napili/Kahana/Honokowai	4	-	-	\$409,850	-	-	\$1,686,975	-	-
Olowalu	5	-	-	\$3,600,000	-	-	\$18,000,000	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	4	-	-	\$1,175,000	-	-	\$4,795,000	-	-
Molokai	34	8	325%	\$147,000	\$117,500	25%	\$5,793,499	\$1,333,500	335%
<b>MAUI SUMMARY</b>	<b>350</b>	<b>155</b>	<b>126%</b>	<b>\$686,500</b>	<b>\$463,750</b>	<b>48%</b>	<b>\$328,379,254</b>	<b>\$114,010,012</b>	<b>188%</b>

**OCTOBER 2021 YTD NUMBER OF SALES**

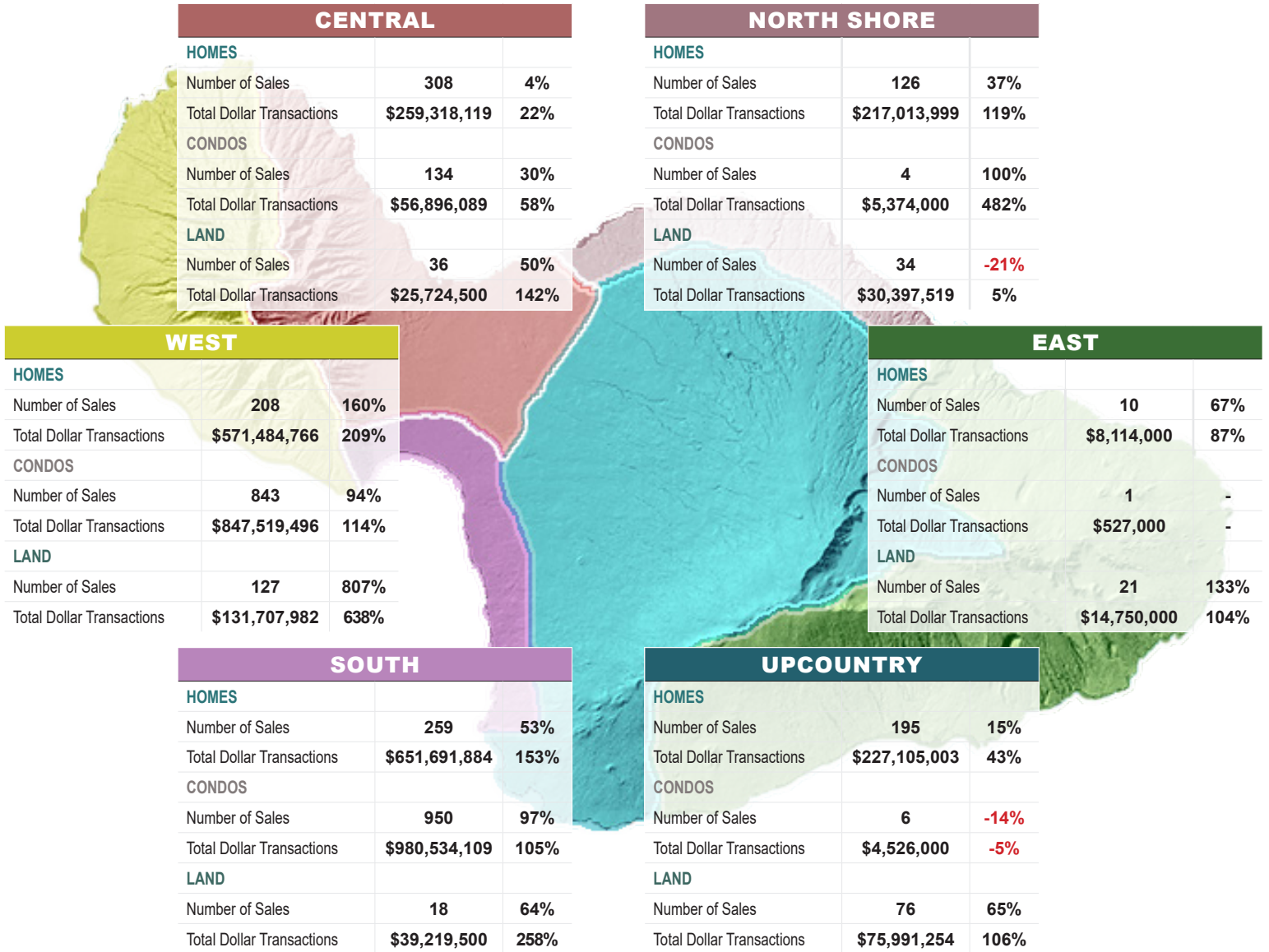
DISTRICT	2021	2020	% Change
WEST	127	14	807%
UPCOUNTRY	76	46	65%
LANAI/MOLOKAI	38	8	375%
CENTRAL	36	24	50%
NORTH SHORE	34	43	-21%
EAST	21	9	133%
SOUTH	18	11	64%
<b>TOTAL</b>	<b>350</b>	<b>155</b>	<b>126%</b>

**OCTOBER 2021 YTD TOTAL DOLLAR VOLUME**

DISTRICT	2021	2020	% Change
West	\$131,707,982	\$17,858,075	638%
Upcountry	\$75,991,254	\$36,955,350	106%
South	\$39,219,500	\$10,969,000	258%
North Shore	\$30,397,519	\$29,043,087	5%
Central	\$25,724,500	\$10,634,000	142%
East	\$14,750,000	\$7,217,000	104%
Lanai/Molokai	\$10,588,499	\$1,333,500	694%
<b>TOTAL</b>	<b>\$328,379,254</b>	<b>\$114,010,012</b>	<b>188%</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

Wailea/Makena	\$318,148,217
Kihei	\$280,577,167
Lahaina	\$180,873,173
Wailuku	\$163,845,519
Kaanapali	\$152,569,166
Haiku	\$131,512,499
Kapalua	\$121,947,500
Kula/Ulupalakua/Kanaio	\$110,714,850
Napili/Kahana/Honokowai	\$95,444,927
Kahului	\$92,932,600

## CONDOMINIUM

### TOP 10 AREAS

Total Dollar Volume

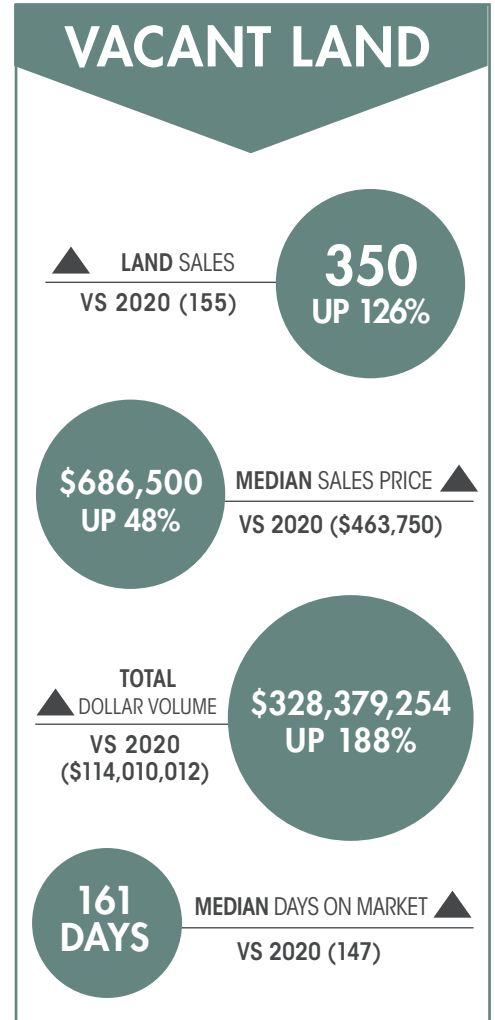
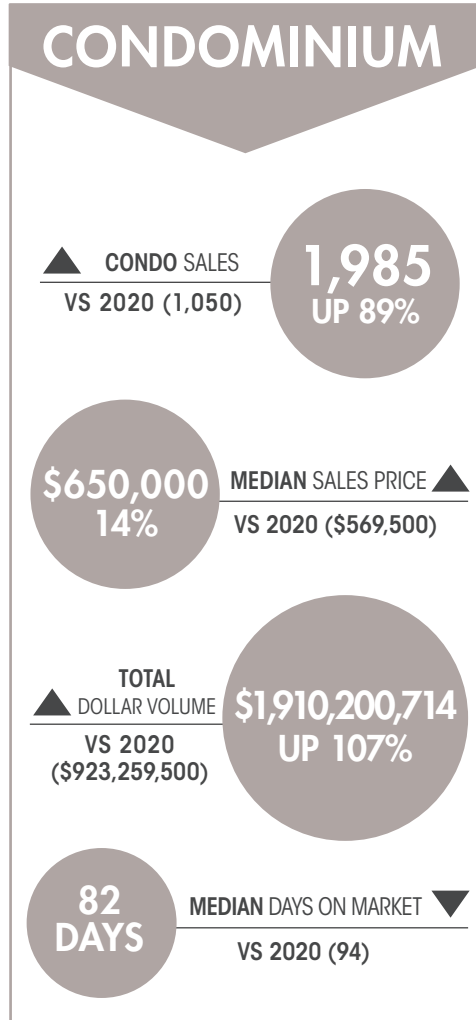
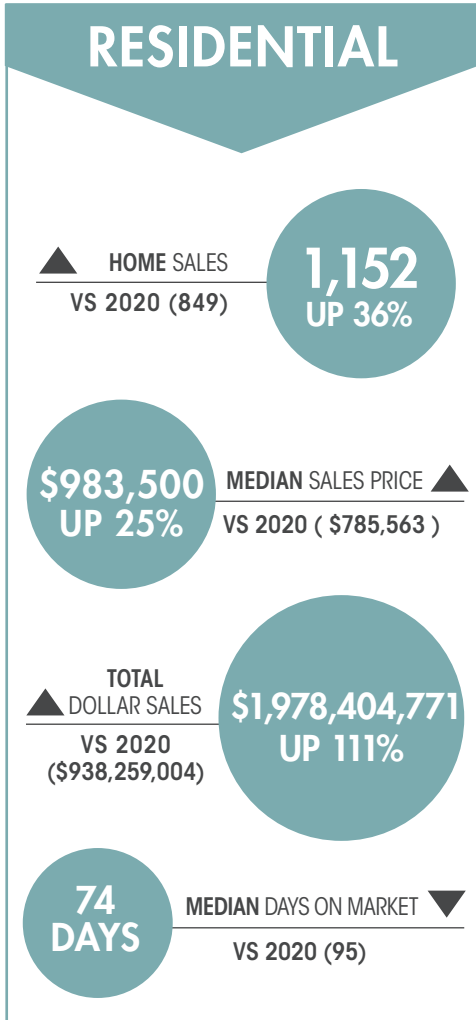
Wailea/Makena	\$558,702,112
Kihei	\$396,748,097
Kaanapali	\$278,346,298
Kapalua	\$236,283,281
Napili/Kahana/Honokowai	\$224,939,872
Lahaina	\$107,950,045
Wailuku	\$51,589,589
Maalaea	\$25,083,900
Molokai	\$8,549,020
Lanai	\$6,275,000

## VACANT LAND

### TOP 10 AREAS

Total Dollar Volume

Kapalua	\$58,515,000
Kula/Ulupalakua/Kanaio	\$42,366,320
Wailea/Makena	\$35,785,000
Kaanapali	\$34,860,007
Makawao/Olinda/Haliimaile	\$29,897,934
Haiku	\$28,832,519
Wailuku	\$24,934,500
Lahaina	\$18,646,000
Olowalu	\$18,000,000
Hana	\$13,177,000



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

## 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 | Rhonda Kanamu | Deni Kawauchi | Tori Lapolla | Kosei Nagata | Mercy Palmer | Trisha Spencer-Kitayama

**8 Experienced Officers | 2 Sales Executives | 258 Years of Combined Experience**

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