

		% OF CLOSINGS	# OF UNITS	6 RECOR	DED	MEDIAN	I PRICE		MEDIAN DAYS ON MARKET
	HOMES	36%	890		-23%	\$1,125,000		15%	75
	CONDO	56%	1,380	\bullet	-31%	\$771,250		19%	64
*	LAND	8%	182	\bullet	-48%	\$775,000		15%	114

	2022 VS 2021	YTD NUMBER	R OF UNITS	2022 VS 2021 Y	TD TOTAL DOL	LAR VOLUME
	DISTRICT	2022	% Change	DISTRICT	2022	% Change
	SOUTH	816	-34%	SOUTH	\$1,259,706,332	-25%
	WEST	724	-39%	WEST	\$1,064,033,702	-31%
	CENTRAL	435	-9%	CENTRAL	\$350,922,872	3%
% of Closed Sales by Districts	UPCOUNTRY	207	-25%	UPCOUNTRY	\$272,615,307	-11%
through October 31, 2022	LANAI/MOLOKAI	123	-7%	NORTH SHORE	\$213,641,097	-16%
Number of Recorded transactions	NORTH SHORE	119	-28%	LANAI/MOLOKAI	\$61,811,200	-11%
from January 1, 2022 – October 31, 2022	EAST	28	-13%	EAST	\$46,383,207	98%
•	TOTAL	2,452	-30%	TOTAL	\$3,269,113,717	-23%

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

MAUI OCTOBER 2022 YTD VS. OCTOBER 2021 YTD

& ESCROW	OF HAWAII									
RESIDENTI YEAR-OVER-YEAR		2022 1,153	MBER OF SALE	23%	\$1,125,00 MEDIAN SALES P 2022 \$982,000 MEDIAN SALES P 2021	RICE	тот 202 5% \$1, тот	\$1,569,399,375 TOTAL DOLLAR VOLUME 2022 \$1,978,654,871 -21% TOTAL DOLLAR VOLUME 2021		
	Nu	mber of	Sales	Medi	an Sales Pri	ce	Tota	I Dollar Volum	e	
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change	
CENTRAL		2021	, vonango	1011	2021	, oonango			, to hange	
Kahakuloa		2	-100%		\$1,270,000	_	-	\$2,540,000	-100%	
Kahului	101	113	-11%	\$950,000	\$800,000	19%	\$97,627,814	\$92,962,700	5%	
Wailuku	181	193	-6%	\$922,500	\$800,000	15%	\$181,532,012	\$163,845,519	11%	
EAST	101	100	-070	ψ322,300	<i>\\</i> 000,000	1070	ψ101,002,012	φ100,0 4 0,010	1170	
Hana	10	9	11%	\$2,025,000	\$780,000	160%	\$21,159,999	\$7,689,000	175%	
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	74	91	-19%	\$1,422,500	\$1,130,000	26%	\$124,968,100	\$131,732,499	-5%	
Sprecks/Paia/Kuau	21	36	-42%	\$1,150,000	\$1,509,000	-24%	\$52,049,998	\$85,501,500	-39%	
SOUTH										
Kihei	119	169	-30%	\$1,265,000	\$985,000	28%	\$204,380,218	\$278,877,167	-27%	
Maalaea	1	1	0%	\$2,500,000	\$2,475,000	1%	\$2,500,000	\$2,475,000	1%	
Maui Meadows	21	31	-32%	\$2,150,000	\$1,600,000	34%	\$55,525,800	\$52,191,500	6%	
Wailea/Makena	32	58	-45%	\$3,525,000	\$3,549,500	-1%	\$245,524,450	\$318,148,217	-23%	
UPCOUNTRY										
Kula/Ulupalakua/Kanaio	57	74	-23%	\$1,575,000	\$1,216,250	30%	\$108,463,044	\$110,714,850	-2%	
Makawao/Olinda/Haliimaile	71	63	13%	\$880,000	\$825,000	7%	\$76,484,034	\$59,070,604	30%	
Pukalani	39	58	-33%	\$1,105,000	\$899,000	23%	\$45,054,507	\$57,319,549	-21%	
WEST										
Honokohau	1	-	-	\$792,000	-	-	\$792,000	-	-	
Kaanapali	21	52	-60%	\$2,600,000	\$2,393,500	9%	\$59,256,050	\$156,619,166	-62%	
Kapalua	14	25	-44%	\$5,250,000	\$4,025,000	30%	\$74,700,000	\$121,947,500	-39%	
Lahaina	47	68	-31%	\$1,680,000	\$2,315,000	-27%	\$120,073,600	\$176,823,173	-32%	
Napili/Kahana/Honokowai	31	60	-48%	\$1,250,000	\$1,132,000	10%	\$44,363,999	\$95,444,927	-54%	
Olowalu	3	3	0%	\$4,300,000	\$7,050,000	-39%	\$13,775,000	\$20,650,000	-33%	
LANAI - MOLOKAI										
Lanai	11	13	-15%	\$705,000	\$700,000	1%	\$7,816,750	\$16,189,000	-52%	
Molokai	33	33	0%	\$688,000	\$530,000	30%	\$29,552,500	\$27,488,000	8%	
MAUI SUMMARY	890	1,153	-23%	\$1,125,000	\$982,000	15%	\$1,569,399,37	\$1,978,654,871	-21%	

OCTOBER 20	22 YTD NU	MBER OF S	ALES	ОСТОВЕ	OCTOBER 2022 YTD TOTAL DOLLAR VOLUME					
DISTRICT	2022	2021	% Change	DISTRICT	2022	2021	% Change			
CENTRAL	282	308	-8%	SOUTH	\$507,930,468	\$651,691,884	-22%			
SOUTH	173	259	-33%	WEST	\$312,960,649	\$571484766	-45%			
UPCOUNTRY	167	195	-14%	CENTRAL	\$279159826	\$259,348,219	8%			
WEST	117	208	-44%	UPCOUNTRY	\$230,001,585	\$227,105,003	1%			
NORTH SHORE	95	127	-25%	NORTH SHORE	\$177,018,098	\$217,233,999	-19%			
LANAI/MOLOKAI	44	46	-4%	LANAI/MOLOKAI	\$37,369,250	\$43,677,000	-14%			
EAST	12	10	20%	EAST	\$24,959,499	\$8,114,000	208%			
TOTAL	890	1,153	-23%	TOTAL	\$1,569,399,375	\$1,978,654,871	-21%			

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

wwwFidelityHawaii.com

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

MAUI OCTOBER 2022 YTD VS. OCTOBER 2021 YTD

& ESCROW	OF HAWAII						-			
E CONDOMINI YEAR-OVER-YEAR	UM	2022 1,987	MBER OF SALE	31%	\$771,250 MEDIAN SALES PI 2022 \$650,000 MEDIAN SALES PI 2021	1	9%	TOTAL 2022 \$1,9 1		3 22%
	Nu	mber of	Sales	Medi	an Sales Prio	20		[otal	Dollar Volume	`
CENTRAL	2022	2021	%Change	2022	2021	%Change	2022		2021	%Change
CENTRAL										
Kahakuloa	-	-	-	- ¢007.500	-	-	-	100	-	-
Kahului	46	24	92%	\$207,500	\$180,000	15%	\$10,536		\$5,306,500	99%
Wailuku	90	110	-18%	\$517,500	\$426,000	22%	\$50,233	,176	\$51,589,589	-3%
EAST	0	4	000%	\$005 000	# 507.000	0.00%	#0.040	000	#507.000	0050/
Hana	3	1	200%	\$685,000	\$527,000	30%	\$2,610,	000	\$527,000	395%
Kaupo	-	-	-	-	-	-	-		-	-
Keanae	-	-	-	-	-	-	-		-	-
Kipahulu	-	-	-	-	-	-	-		-	-
Nahiku	-	-	-	-	-	-	-		-	-
NORTH SHORE										
Haiku	-	-	-	-	-	-	-		-	-
Sprecks/Paia/Kuau	2	4	-50%	\$635,000	\$602,500	5%	\$1,270,	000	\$5,374,000	-76%
SOUTH										
Kihei	474	623	-24%	\$725,000	\$550,000	32%	\$387,713		\$396,748,097	-2%
Maalaea	42	52	-19%	\$654,750	\$479,500	37%	\$28,666	,744	\$25,083,900	14%
Maui Meadows	-	-	-	-	-	-	-		-	-
Wailea/Makena	115	276	-58%	\$1,765,000	\$1,498,000	18%	\$308,267	,059	\$560,477,112	-45%
UPCOUNTRY										
Kula/Ulupalakua/Kanaio	1	-	-	\$600,000	-	-	\$600,0	00	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-		-	-
Pukalani	1	6	-83%	\$875,000	\$713,000	23%	\$875,0	00	\$4,526,000	-81%
WEST										
Honokohau	-	-	-	-	-	-	-		-	-
Kaanapali	137	212	-35%	\$1,430,000	\$950,000	51%	\$232,022		\$278,346,298	-17%
Kapalua	60	123	-51%	\$1,450,000	\$1,175,000	23%	\$137,634		\$236,283,281	-42%
Lahaina	67	133	-50%	\$828,000	\$576,990	44%	\$79,186		\$107,950,045	-27%
Napili/Kahana/Honokowai	295	376	-22%	\$700,000	\$537,250	30%	\$229,985	,779	\$225,333,872	2%
Olowalu	-	-	-	-	-	-	-		-	-
LANAI - MOLOKAI	-									
Lanai	2	3	-33%	\$2,500,000	\$1,500,000	67%	\$5,000,		\$6,275,000	-20%
Molokai	45	44	2%	\$250,000	\$171,460	46%	\$11,347		\$8,549,020	33%
MAUI SUMMARY	1,380	1,987	-31%	\$771,250	\$650,000	19%	\$1,485,94	7,943	\$1,912,369,714	-22%

OCTOBER 20	022 YTD NU	MBER OF S	ALES	ОСТОВЕ	OCTOBER 2022 YTD TOTAL DOLLAR VOLUME					
DISTRICT	2022	2021	% Change	DISTRICT	2022	2021	% Change			
SOUTH	631	951	-34%	SOUTH	\$724,647,614	\$982,309,109	-26%			
WEST	559	844	-34%	WEST	\$678,829,053	\$847,913,496	-20%			
CENTRAL	136	134	1%	CENTRAL	\$60,769,276	\$56,896,089	7%			
LANAI/MOLOKAI	47	47	0%	LANAI/MOLOKAI	\$16,347,000	\$14,824,020	10%			
EAST	3	1	200%	EAST	\$2,610,000	\$527,000	395%			
NORTH SHORE	2	4	-50%	UPCOUNTRY	\$1,475,000	\$4,526,000	-67%			
UPCOUNTRY	2	6	-67%	NORTH SHORE	\$1,270,000	\$5,374,000	-76%			
TOTAL	1,380	1,987	-31%	TOTAL	\$1,485,947,943	\$1,912,369,714	-22%			

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

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

MAUI OCTOBER 2022 YTD VS. OCTOBER 2021 YTD

& ESCROW	OF HAWAII								
VACANT LA YEAR-OVER-YEAR		2022 351	IMBER OF SALE	48%	\$775,000 MEDIAN SALES P 2022 \$675,000 MEDIAN SALES P 2021	1:	107/ 202 5% \$32	8,929,254	35%
	Nu	mber of	Sales	Medi	an Sales Pri	ce	Tota	Dollar Volum	e
	2022	2021	%Change	2022	2021	%Change	2022	2021	
CENTRAL	2022	2021	%change	2022	2021	%cnange	2022	2021	%Change
	1	2	E00/	¢200.000	¢205.000	1020/	000 009	¢700.000	10/
Kahakuloa	1	2	-50%	\$800,000	\$395,000	103%	\$800,000	\$790,000	1%
Kahului	2	-	-	\$914,635	-	-	\$1,829,270	-	-
Wailuku	14	34	-59%	\$637,500	\$640,000	0%	\$8,364,500	\$24,934,500	-67%
EAST	0	47	05%	#0.774.000	\$545,000	4000/	#45 407 050	¢40,477,000	400/
Hana	6	17	-65%	\$2,774,829	\$515,000	439%	\$15,487,958	\$13,177,000	18%
Kaupo	5	2	150%	\$510,000	\$462,500	10%	\$2,480,750	\$925,000	168%
Keanae	1	-	-	\$675,000	-	-	\$675,000	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	1	2	-50%	\$170,000	\$324,000	-48%	\$170,000	\$648,000	-74%
NORTH SHORE									
Haiku	20	33	-39%	\$999,000	\$650,000	54%	\$31,667,999	\$28,832,519	10%
Sprecks/Paia/Kuau	2	1	100%	\$1,842,500	\$1,565,000	18%	\$3,685,000	\$1,565,000	136%
SOUTH									
Kihei	6	3	100%	\$1,350,000	\$657,500	105%	\$18,100,000	\$1,834,500	887%
Maalaea	-	1	-100%	-	\$1,100,000	-	-	\$1,100,000	-100%
Maui Meadows	1	1	0%	\$1,490,000	\$500,000	198%	\$1,490,000	\$500,000	198%
Wailea/Makena	5	13	-62%	\$1,608,250	\$1,665,000	-3%	\$7,538,250	\$35,785,000	-79%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	23	43	-47%	\$699,000	\$900,000	-22%	\$28,585,000	\$42,366,320	-33%
Makawao/Olinda/Haliimaile	9	25	-64%	\$750,000	\$500,000	50%	\$9,474,222	\$29,897,934	-68%
Pukalani	6	8	-25%	\$514,000	\$432,500	19%	\$3,079,500	\$3,727,000	-17%
WEST									
Honokohau	1	-	-	\$408,000	-	-	\$408,000	-	-
Kaanapali	19	52	-64%	\$810,000	\$550,000	47%	\$28,337,500	\$34,860,007	-19%
Kapalua	18	52	-65%	\$1,450,000	\$950,000	53%	\$29,664,500	\$58,515,000	-49%
Lahaina	6	14	-57%	\$870,000	\$1,100,000	-21%	\$5,983,000	\$18,646,000	-68%
-	2	4	-50%	\$2,709,000	\$409,850	561%	\$5,418,000	\$1,686,975	221%
Olowalu	2	5	-60%	\$1,216,500	\$3,600,000	-66%	\$2,433,000	\$18,000,000	-87%
LANAI - MOLOKAI									
Lanai	-	5	-100%	-	\$1,100,000	-	-	\$5,345,000	-100%
Molokai	32	34	-6%	\$222,250	\$147,000	51%	\$8,094,950	\$5,793,499	40%
MAUI SUMMARY	182	351	-48%	\$775,000	\$675,000	15%	\$213,766,399	\$328,929,254	-35%

OCTOBER 20	22 YTD NU	MBER OF S	ALES	OCTOBER 2022 YTD TOTAL DOLLAR VOLUME					
DISTRICT	2022	2021	% Change	DISTRICT	2022	2021	% Change		
WEST	48	127	-62%	WEST	\$72,244,000	\$131,707,982	-45%		
UPCOUNTRY	38	76	-50%	UPCOUNTRY	\$41,138,722	\$75,991,254	-46%		
LANAI/MOLOKAI	32	39	-18%	NORTH SHORE	\$35,352,999	\$30,397,519	16%		
NORTH SHORE	22	34	-35%	SOUTH	\$27,128,250	\$39,219,500	-31%		
CENTRAL	17	36	-53%	EAST	\$18,813,708	\$14,750,000	28%		
EAST	13	21	-38%	CENTRAL	\$10,993,770	\$25,724,500	-57%		
SOUTH	12	18	-33%	LANAI/MOLOKAI	\$8,094,950	\$11,138,499	-27%		
TOTAL	182	351	-48%	TOTAL	\$213,766,399	\$328,929,254	-35%		

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

wwwFidelityHawaii.com

MAUI REAL ESTATE REPORT Fidelity National Title & ESCROW OF HAWAII

MAUI OCTOBER 2022 YTD VS. OCTOBER 2021 YTD

	CEN	TRAL			NORTI	H SHORE			
н	IOMES				HOMES				
5 N	lumber of Sales	282	-8%		Number of Sales	95	-25%		
T	otal Dollar Transactions	\$279,159,826	8%		Total Dollar Transactions	\$177,018,098	-19%		
C	ONDOS				CONDOS				
N	lumber of Sales	136	1%		Number of Sales	2	-50%		
T	otal Dollar Transactions	\$60,769,276	7%		Total Dollar Transactions	\$1,270,000	-76%		
	AND			1	LAND				
N	lumber of Sales	17	-53%		Number of Sales	22	-35%		
J T	otal Dollar Transactions	\$10,993,770	-57%	T	Total Dollar Transactions	\$35,352,999	16%		
	EST	ST.	1		Stat AREA	1 and the		AST	
	<u>= 5 </u>				1 4210 3	HOMES	-	ASI	
IOMES	447	0/	4		_ ====================================	HOMES Number of Sa		40	209/
lumber of Sales	117 -44	and the second s	5			3.0	714 04	12	20%
ONDOS	\$312,960,649 -45	70	V			Total Dollar T CONDOS	ransactions	\$24,959,499	208%
umber of Sales	559 -34	0/			and the	Number of Sa		3	200%
otal Dollar Transactions	\$678,829,053 -20		1		New Street	Total Dollar T		\$2,610,000	395%
	\$070,029,055 -20	/0	1			LAND	Tansactions	\$2,010,000	39578
lumber of Sales	48 -62	0/_			1	Number of Sa		13	-38%
otal Dollar Transactions	\$72,244,000 -45				10	Total Dollar T		\$18,813,708	28%
	ψ12,244,000 40	70			100	Total Boliar 1	Tansactions	\$10,010,100	2070
	SO	UTH		-	UPCC	DUNTRY		See Carl	
Н	IOMES			14	HOMES			AND -	
Ν	lumber of Sales	173	-33%	11	Number of Sales	167	-14%		
Т	otal Dollar Transactions	\$507,930,468	-22%		Total Dollar Transactions	\$230,001,585	1%		
C	ONDOS		LA!		CONDOS				
Ν	lumber of Sales	631	-34%	~	Number of Sales	2	-67%		
T	otal Dollar Transactions	\$724,647,614	-26%		Total Dollar Transactions	\$1,475,000	-67%		
L	AND				LAND				
Ν	lumber of Sales	12	-33%		Number of Sales	38	-50%		
Т	otal Dollar Transactions	\$27,128,250	-31%		Total Dollar Transactions	\$41,138,722	-46%		
	CENTRAL				OUTU				
	CENTRAL Kahakuloa,	Kahului, Wailuku			OUTH hei, Maalaea, Maui Meadows, Wa	ailea/Makena			
	EAST			U	PCOUNTRY				
	Hana, Kaup	o, Kipahulu, Nahiku		K	ula/Ulupalakua/Kanaio, Makawa	o/Olinda/Haliimaile, P	ukalani		
Source: Realtors Association of Maui www.RAMaui.com	NORTH SI Haiku, Spree	HORE :klesville/Paia/Kuau			/EST sanapali, Kapalua, Lahaina, Napil	li/Kahana/Honokowai.	Olowalu		
RESID	ENTIAL		CONI	DO	MINIUM		ACA	NT LAN	D
	O AREAS) AREAS		TOP	10 AREAS	
Total Do	ollar Volume		Toto	al Doll	ar Volume		Total D	ollar Volume	
Wailea/Makena	\$245,524,	450 Kihei			\$387,713,811	Haiku		\$31	,667,999
Kihei	\$204,380,		ea/Makena		\$308,267,059				,664,500
Wailuku	\$181,532,		-		\$232,022,475		alakua/Kan		,585,000
Haiku	\$124,968,		li/Kahana/H	onokov					,337,500
Lahaina	\$120,073,				\$137,634,500				,100,000
Kula/Ulupalakua/Kana	aio \$108,463,				\$79,186,299	P Hana		\$15	,487,958
Kahului	\$97,627,	814 Wailu	uku		\$50,233,176	6 Makawao	/Olinda/Hal		,474,222
Makawao/Olinda/Hali					\$28,666,744				,364,500
Kapalua	¢71700				¢11 217 000				001 050

\$11,347,000

\$10,536,100

Molokai

Wailea/Makena

\$8,094,950

\$7,538,250

\$74,700,000

\$59,256,050

Molokai

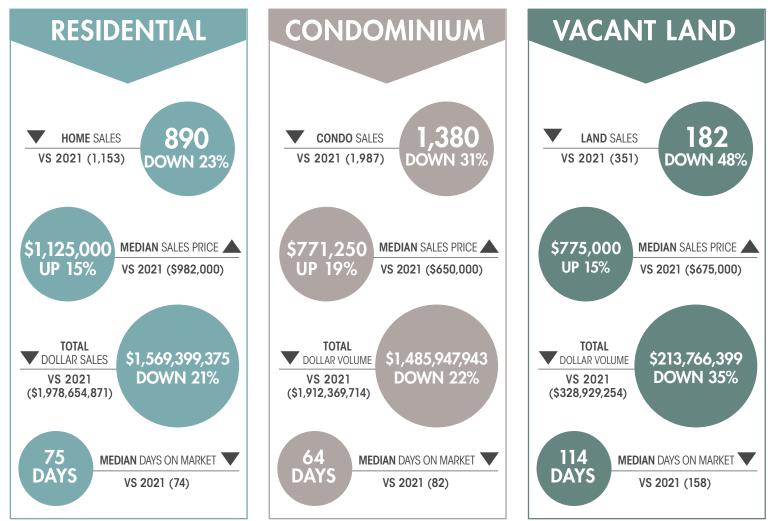
Kahului

Kapalua

Kaanapali

MAUI OCTOBER 2022 YTD VS. OCTOBER 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 (increments of		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 \$10 Million and Above		90¢	\$1.10 \$1.25		
		\$1.00			



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

