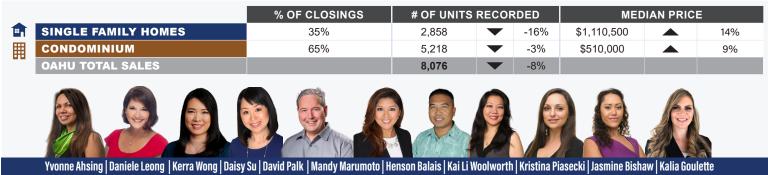
#### **OAHU** REAL ESTATE REPORT OAHU | 3RD QUARTER 2022 YTD VS. 2021 YTD Fidelity National Title & ESCROW OF HAWAII LEEWARD WEST NORTH SHORE Fwa. Fwa Beach 96706 96712 Waialua, Haleiwa, North Shore, Kawailoa, 96707 Ko Olina, Campbell Ind. Park, Waimea Bay, Pupukea, Sunset Beach Makakilo, Kapolei, Ewa 96717 Waialua, Hauula, Punaluu **NORTH** 96792 Makaha, Maili, Nanakuli, 96731 Kuilima, Kahuku, Malaekahana Waianae, Lualualei, Pokai Bay SHORE 96762 Malaekahana, Kahuku, Laie, Hauula Kunia, Waikele, Waipahu 96797 96791 Mokuleia, Waial 91 **751** 57 WINDWARD 96730 Kaaawa, Kualoha 2,086 96734 Kailua 2% 96744 Kaneohe WINDWARD 96795 Waimanalo **LEEWARD** 472 . **EAST OAHU WEST** St. Louis Heights, Palolo, Kapahulu, Kaimuki, 96816 279 Diamond Head, Maunalani Heights, 1,117 Waialae- Kahala, Kahala 96821 Waialae Nui Rdge, Waialae Iki, Kalani Iki, Aina 969 9% Haina, Wailupe, Niu Valley, Kuliouou 96825 Waialae Iki Ridge, Niu Valley, Kuliouou, Hawaii Kai, Haunama Bay, Sandy Beach 26% **LEEWARD EAST 500** 396 **METRO OAHU** 656 **EAST LEEWARD EAST** 494 **OAHU** 96701 Aiea 13% 96782 Pearl City 3,045 288 Wahiawa 96786 Mililani Town, Mililani Mauka, 96789 $\blacksquare$ 212 Laulani Valley 44% 96797 Waipio 6% Number of Recorded transactions METRO OAHU from January 1, 2022 - September 30, 2022 96813 Nuuanu, Chinatown, Downtown, Punchbowl, Pauoa, Makiki, Pacific Heights, Kinau, Ward, Kakaako, Ala Moana, Kapiolani, Moilili, Waikiki 96814 McCully (Ward Ave. - Kalakaua Ave.), Punchbowl, Pawaa, Makiki, Kapio, Kinau, Ward, Kakaako, Holiday Mart, Ala Moana, Waikiki Single Family Homes 96815 Holiday Mart, Ala Moana, Waikiki, Kapahulu, Diamond Head 96817 Kalihi, Dillingham, Palama, Chinatown, Downtown, Alewa, Kapalama, Liliha, Kuakini, Makiki, Nuuanu, Kamehameha Heights, Condominiums Dowsett, Old Pali, Puunui 96818 Halawa, Salt Lake, Aliamanu, Foster Village % of Closed Sales by Districts through September 30, 2022 96819 Salt Lake, Moanalua, Moanalua Gardens, Moanalua Valley, Kalihi Valley, Kapalama Makiki, Punchbowl, Punahou, Manoa, Ala Moana, Kapiolani, Moiliili 96822 96826 Makiki, Punahou, Kapiolani, Manoa, McCully, Pawaa, Moiliili, Kapahulu, St. Louis, University, Waikiki, Waialae Nui Valley, Diamond Head https://www.hicentral.com/market-press-releases.php



### **OAHU** REAL ESTATE REPORT



# OAHU | 3RD QUARTER

**Number of Sales** 

Sep 2022 vs. Sep 2021

Change

-40%

-55%

-27%

-56%

-37%

-32%

-50%

-15%

-39%

-68%

-35%

-10%

50%

-42%

10%

-85%

67%

-57%

-25%

2021

15

11

70

25

43

19

34

27

36

22

17

21

6

12

20

13

6

23

4

2022

9

5

51

11

27

13

17

23

22

7

11

19

9

7

22

2

10

10

3

### SEPTEMBER 2022 VS. SEPTEMBER 2021

2022

\$1,497,000

\$1,400,000

\$870,000

\$1,640,000

\$1,575,000

\$875,000

\$1,250,000

\$1,220,000

\$656,000

\$1,050,000

\$1,310,000

\$1,110,000

\$1,200,000

\$1,050,000

\$1.012.500

\$732,500

\$2,425,000

\$879,500

\$900.000

**Median Sales Price** 

2021

\$1,750,000

\$1,130,000

\$869,500

\$1,420,000

\$1,560,000

\$900,000

\$1,245,000

\$1,300,000

\$660,000

\$997,500

\$1,450,000

\$1,216,000

\$1,162,500

\$1,722,500

\$1.013.000

\$840,000

\$2,110,500

\$880,000

\$846 500

Sep 2022 vs. Sep 2021

Change

-14%

24%

0%

15%

1%

-3%

0%

-6%

-1%

5%

-10%

-9%

3%

-39%

0%

-13%

15%

0%

6%



SINGLE FAMILY HOMES

September 2022 vs. September 2021

**HOME** SALES **278 DOWN 34%** 

VS 2021 (424)

**MEDIAN** SALES PRICE

\$1,100,000 **UP 5%** 

VS 2021 (\$1,050,000)

**MEDIAN** DAY ON THE **MARKET** 

18 **UP 100%** 

VS 2021 (9)

TOP	10	#	OF	SALES
B'	Y NE	IGH	BOR	HOOD

2022	2021	% Change				
51	70	-27%				
27	43	-37%				
23	27	-15%				
22	36	-39%				
22	20	10%				
19	21	-10%				
17	34	-50%				
13	19	-32%				
11	25	-56%				
11	17	-35%				
	51 27 23 22 22 29 19 17 13	51 70 27 43 23 27 22 36 22 20 19 21 17 34 13 19 11 25				

### Hawaii Kai Kailua - Waimanalo Kalihi - Palama Kaneohe Kapahulu - Diamond Head Makaha - Nanakuli Makakilo Makiki - Moiliili

SINGLE FAMILY

Aina Haina - Kuliouou

Ala Moana - Kakaako

Downtown - Nuuanu

**HOMES** 

Ewa Plain

Mililani

North Shore

Wahiawa

Waikiki Waipahu

Pearl City - Aiea

Waialae - Kahala

Windward Coast

SHMMARY

Moanalua - Salt Lake



CONDOMINIUM September 2022 vs. September 2021

**HOME SALES** 496 **DOWN 19%** VS 2021 (615)

**MEDIAN** SALES PRICE

\$502,500 **UP 5%** 

VS 2021 (\$478,000)

**MEDIAN** DAY ON THE **MARKET** 

14 **UP 27%** 

VS 2021 (11)

## TOP 10 # OF SALES

BY NEIGHBORHOOD

Condominium	2022	2021	% Change
Waikiki	92	107	-14%
Ala Moana - Kakaako	58	54	7%
Downtown - Nuuanu	45	45	0%
Ewa Plain	45	57	-21%
Makiki - Moiliili	42	77	-45%
Mililani	37	41	-10%
Pearl City - Aiea	28	51	-45%
Moanalua - Salt Lake	27	20	35%
Kaneohe	24	22	9%
Waipahu	23	22	5%

*Source:	https://www.	hicentral.com/	/market-press-re	leases.php
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SUMMARY	278	424	-34%	\$1,100,000	\$1,050,000	5%
	Number of Sales Sep 2022 vs. Sep 2021		Median Sales Price Sep 2022 vs. Sep 202			
NEIGHBORHOOD	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	-	1	-100%	-	\$750,000	-
Ala Moana - Kakaako	58	54	7%	\$695,000	\$405,000	72%
Downtown - Nuuanu	45	45	0%	\$470,000	\$602,500	-22%
Ewa Plain	45	57	-21%	\$705,000	\$675,000	4%
Hawaii Kai	12	14	-14%	\$745,000	\$860,000	-13%
Kailua - Waimanalo	9	19	-53%	\$757,000	\$750,000	1%
Kalihi - Palama	11	10	10%	\$420,000	\$457,500	-8%
Kaneohe	24	22	9%	\$817,000	\$724,500	13%
Kapahulu - Diamond Head	8	13	-38%	\$687,500	\$577,000	19%
Makaha - Nanakuli	15	28	-46%	\$289,000	\$204,500	41%
Makakilo	8	19	-58%	\$528,000	\$491,000	8%
Makiki - Moiliili	42	77	-45%	\$415,000	\$420,000	-1%
Mililani	37	41	-10%	\$560,000	\$505,000	11%
Moanalua - Salt Lake	27	20	35%	\$428,000	\$380,000	13%
North Shore	4	4	0%	\$930,000	\$646,000	44%
Pearl City - Aiea	28	51	-45%	\$432,500	\$460,000	-6%
Wahiawa	3	3	0%	\$261,590	\$310,000	-16%
Waialae - Kahala	3	4	-25%	\$650,000	\$599,000	9%
Waikiki	92	107	-14%	\$437,000	\$418,350	4%
Waipahu	23	22	5%	\$497,000	\$435,000	14%
Windward Coast	2	4	-50%	\$308,750	\$321,000	-4%
SUMMARY	496	615	-19%	\$502,500	\$478,000	5%

### **OAHU** REAL ESTATE REPORT



# OAHU | 3RD QUARTER S



**2,858**HOMES SOLD
2022

-16%

HOMES SOLD 2021

3,396

\$1,110,500

MEDIAN SALES PRICE

2022

\$975,000 MEDIAN SALES PRICE

2021

11

MEDIAN DAYS ON THE MARKET

2022

9

22%

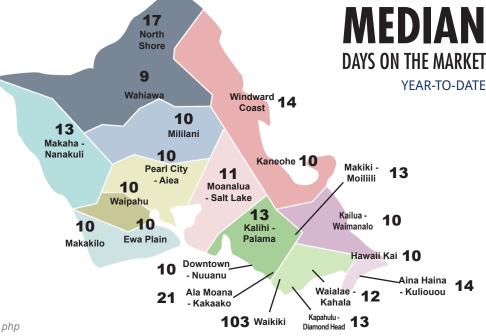
MEDIAN DAYS ON THE MARKET

2021

SINGLE FAMILY		Number of Sa	es		Median Sales P	rice
HOMES	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	69	98	-30%	\$1,740,000	\$1,650,000	5%
Ala Moana - Kakaako	6	8	-25%	\$1,362,500	\$1,057,500	29%
Downtown - Nuuanu	64	101	-37%	\$1,325,000	\$1,142,500	16%
Ewa Plain	582	676	-14%	\$931,000	\$840,000	11%
Hawaii Kai	146	166	-12%	\$1,637,850	\$1,440,000	14%
Kailua - Waimanalo	266	320	-17%	\$1,578,500	\$1,456,000	8%
Kalihi - Palama	111	121	-8%	\$938,000	\$860,000	9%
Kaneohe	162	235	-31%	\$1,250,000	\$1,100,000	14%
Kapahulu - Diamond Head	168	213	-21%	\$1,366,250	\$1,187,000	15%
Makaha - Nanakuli	235	267	-12%	\$705,000	\$630,000	12%
Makakilo	122	127	-4%	\$998,000	\$900,000	11%
Makiki - Moiliili	102	131	-22%	\$1,600,000	\$1,411,000	13%
Mililani	160	158	1%	\$1,096,746	\$965,000	14%
Moanalua - Salt Lake	42	49	-14%	\$1,200,500	\$1,000,000	20%
North Shore	91	116	-22%	\$1,720,000	\$1,380,000	25%
Pearl City - Aiea	172	187	-8%	\$1,070,500	\$920,000	16%
Nahiawa	64	74	-14%	\$900,000	\$744,550	21%
Waialae - Kahala	73	97	-25%	\$2,500,000	\$2,370,000	5%
Vaikiki	1	3	-67%	\$1,500,000	\$1,100,000	36%
Vaipahu	178	172	3%	\$956,500	\$840,500	14%
Vindward Coast	44	77	-43%	\$1,212,500	\$974,500	24%
SUMMARY	2,858	3,396	-16%	\$1,110,500	\$975,000	14%

#### BY NEIGHBORHOOD **Homes** 2022 2021 % Change 582 Ewa Plain 676 -14% Kailua -266 320 -17% Waimanalo Makaha -235 267 -12% Nanakuli 172 3% Waipahu 178 Pearl City -172 187 -8% **Aiea** Kapahulu -168 213 -21% **Diamond Head** 235 -31% Kaneohe 162 Mililani 160 158 1% Hawaii Kai 146 166 -12% Makakilo 122 127 -4%

**TOP 10 # OF SALES** 



## **OAHU** REAL ESTATE REPORT



# OAHU | 3RD QUARTER 2022 YID VS. 2021 YID



5,218 **CONDOS SOLD** 2022 5,398

-3%

**CONDOS SOLD** 2021

5,218

5,398

\$510,000

**MEDIAN SALES PRICE** 

2022

\$467,500

9% **MEDIAN SALES PRICE** 

2021

12

MEDIAN DAYS ON THE MARKET

2022

0% 12

9%

\$467,500

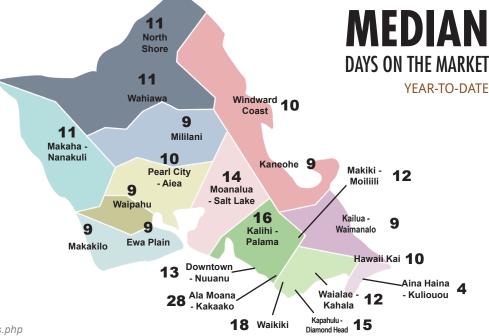
MEDIAN DAYS ON THE MARKET 2021

CONDOMINIUM		Number of Sa	les		Median Sales P	rice
CONDOMINION	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	3	7	-57%	\$808,000	\$657,000	23%
Ala Moana - Kakaako	600	548	9%	\$753,500	\$655,000	15%
Downtown - Nuuanu	414	456	-9%	\$540,000	\$580,000	-7%
Ewa Plain	488	528	-8%	\$690,000	\$617,000	12%
Hawaii Kai	160	181	-12%	\$832,500	\$707,500	18%
Kailua - Waimanalo	83	118	-30%	\$760,000	\$717,450	6%
Kalihi - Palama	109	104	5%	\$410,000	\$399,000	3%
Kaneohe	176	209	-16%	\$710,000	\$620,000	15%
(apahulu - Diamond Head	79	104	-24%	\$650,000	\$582,500	12%
/lakaha - Nanakuli	181	179	1%	\$247,000	\$199,950	24%
Makakilo	125	129	-3%	\$554,000	\$485,000	14%
Makiki - Moiliili	583	540	8%	\$410,000	\$398,000	3%
Mililani	315	336	-6%	\$527,500	\$465,000	13%
Moanalua - Salt Lake	216	212	2%	\$447,250	\$415,000	8%
North Shore	57	42	36%	\$826,200	\$511,500	62%
Pearl City - Aiea	315	335	-6%	\$470,000	\$429,500	9%
Vahiawa	26	35	-26%	\$271,795	\$245,000	11%
Vaialae - Kahala	49	61	-20%	\$620,000	\$575,000	8%
Vaikiki	1,044	1,023	2%	\$429,000	\$400,000	7%
Vaipahu	175	194	-10%	\$510,000	\$438,000	16%
Windward Coast	20	57	-65%	\$422,000	\$264,500	60%

-3%

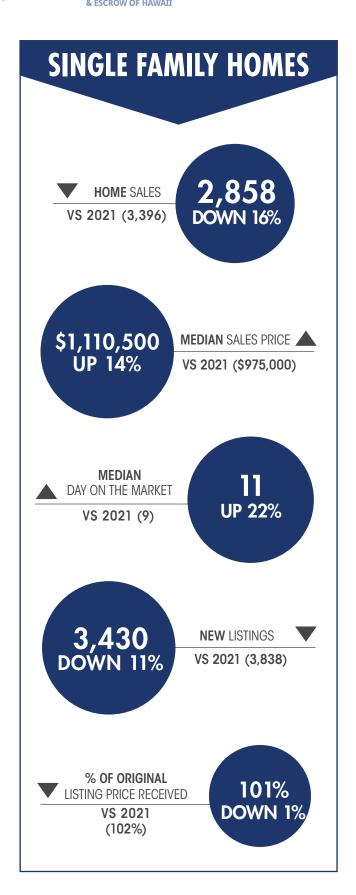
TOP 10 # OF SALES BY NEIGHBORHOOD					
Condominium	2022	2021	% Change		
Waikiki	1,044	1,023	2%		
Ala Moana - Kakaako	600	548	9%		
Makiki - Moiliili	583	540	8%		
Ewa Plain	488	528	-8%		
Downtown - Nuuanu	414	456	-9%		
Mililani	315	336	-6%		
Pearl City - Aiea	315	335	-6%		
Moanalua - Salt Lake	216	212	2%		
Makaha - Nanakuli	181	179	1%		
Kaneohe	176	209	-16%		

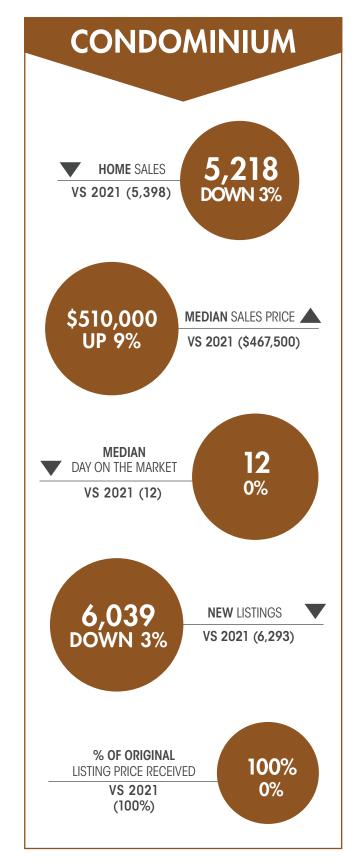
SUMMARY



\$510,000

\*Source: https://www.hicentral.com/market-press-releases.php









# Conveyance Tax Law

# STATE OF HAWAII

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					
CONSIDERA	ATION PAID	<b>Scale #1:</b> Applies to all transfers or conveyance	Scale #2: Applies to sales of condominium or		
At Least	But Less Than	of realty or any interest therein, except for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowners' exemption.	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)	(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		

This information is presented for informational purposes only and is deemed reliable but is not guaranteed.



# **Buyer & Seller Portions**

# of Closing Costs

The standard purchase contract in Hawaii specifies closing costs split between Buyers & Sellers. The following is a list of customary closing costs and is NOT intended to be all-inclusive.

CLOSING COSTS	BUYER	SELLER
FIDELITY NATIONAL TITLE FEES:		
Standard Coverage for Title Insurance Premium*	40%	60%
Additional Premium for any Extended Coverage Policy (including ALTA Homeowners Policy and/or Lender's Policy)	Х	
Lien Report* if applicable	Χ	
Financing Statement*, if applicable	Χ	
Escrow Fees*	Χ	X
THIRD PARTY FEES:		
Cost of Drafting Mortgage and Note or Agreement of Sale	Χ	
Cost of Drafting Conveyance Documents & Bills of Sale		Х
Cost of Obtaining Buyer's Consents	Х	
Cost of Obtaining Seller's Consents (e.g., Lessor's Consent)		Х
Buyers Notary Fees, if applicable	Χ	
Seller's Notary Fees, if applicable		Х
Recording Fees except Documents to Clear Seller's Title (e.g., Deed, Encroachment Agreements)	50%	50%
Recording Fees to Clear Seller's Title (e.g. Mortgage Release)		Х
Required Staking or Survey		Х
Homeowner's Condominium Documents, if applicable		Х
Condominium and Association Ownership Transfer Fees	Х	
FHA or VA Discount Points and any Mortgage Fees	Х	
FHA or VA Mandatory Closing Fees		Х
Conveyance Tax		Х
FIRPTA (Federal Withholding, if applicable)		Х
HARPTA (State Withholding, if applicable)		Х

NOTE: \*General excise tax (GET) will be charged on the fee

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.



# 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%**<sup>+</sup> 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.

<sup>\*</sup>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.

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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, 2022 1st half of fiscal year tax payment due

Sep 30, 2022 Deadline for filing exemption claims & ownership documents

Feb 20, 2023 2nd 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, 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.hawaiipropertytax.com/tax\_rates.html

## **Maui County**

2022-2023

CLASS All rates are per \$1,000 of net taxable assessed valuation		
Owner Occupied - Tier 1 up to 5	\$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 more than \$1,000,001 - \$4.5m		\$8.00
Non-Owner Occupied – Tier 3 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 more than \$1,000,001 - \$3m		\$11.85
Short-Term Rental - Tier 3 more	e 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 1st half of fiscal year tax payment due

Sep 30, 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.kauai.gov/Government/Departments-Agencies/Finance/Real-Property/Tax-Rates



