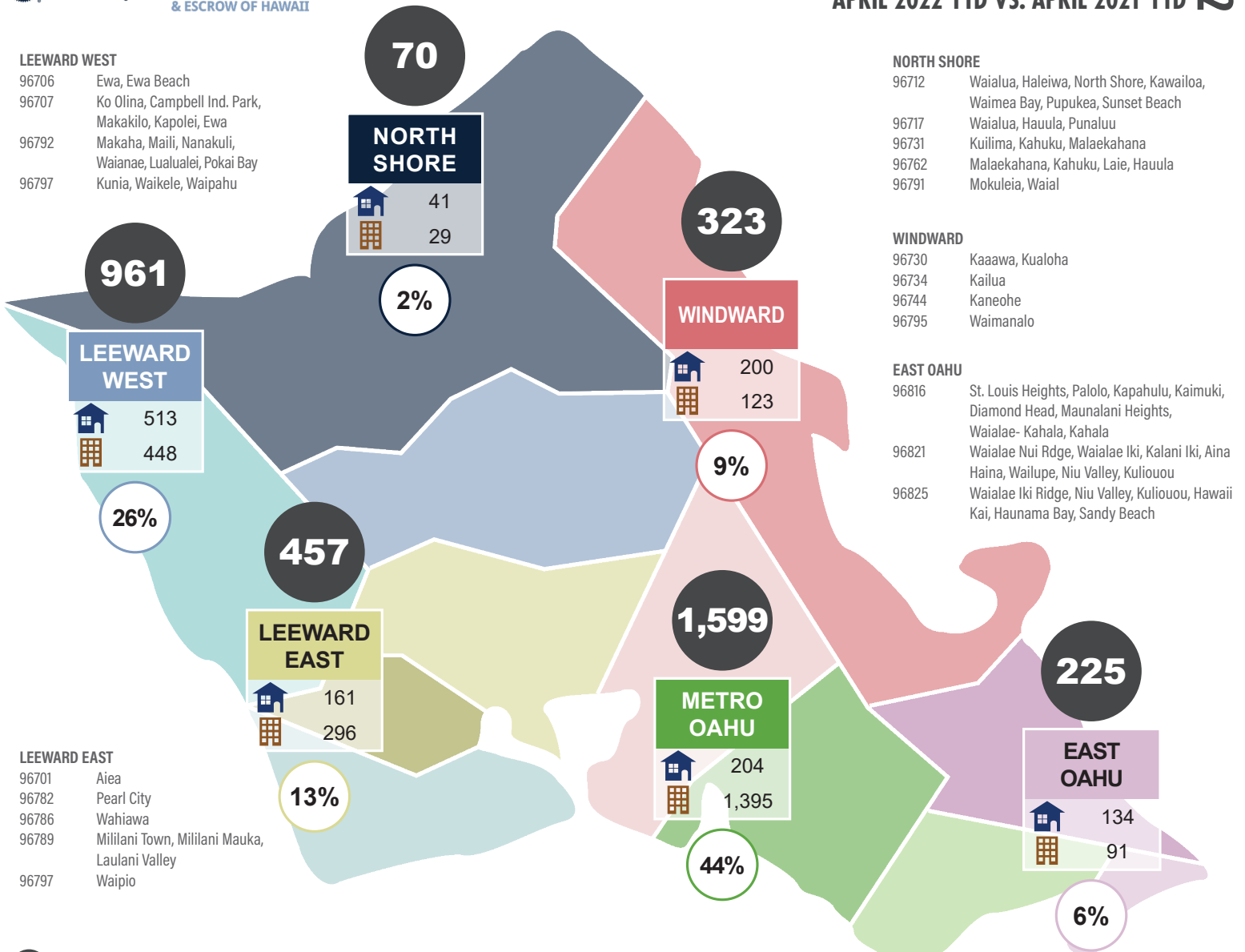


# OAHU REAL ESTATE REPORT



# OAHU | APRIL 2022

APRIL 2022 YTD VS. APRIL 2021 YTD



### LEEWARD WEST

- 96706 Ewa, Ewa Beach
- 96707 Ko Olina, Campbell Ind. Park, Makakilo, Kapolei, Ewa
- 96792 Makaha, Maiali, Nanakuli, Waianae, Luualaei, Pokai Bay
- 96797 Kunia, Waikele, Waipahu

### NORTH SHORE

- 96712 Waialua, Haleiwa, North Shore, Kawaiiloa, Waimea Bay, Pupukea, Sunset Beach
- 96717 Waialua, Hauula, Punaluu
- 96731 Kuiliima, Kahuku, Malaekahana
- 96762 Malaekahana, Kahuku, Laie, Hauula
- 96791 Mokuleia, Waial

### WINDWARD

- 96730 Kaaawa, Kualoha
- 96734 Kailua
- 96744 Kaneohe
- 96795 Waimanalo

### EAST OAHU

- 96816 St. Louis Heights, Palolo, Kapahulu, Kaimuki, Diamond Head, Maunalani Heights, Waialae- Kahala, Kahala
- 96821 Waialae Nui Rdge, Waialae Iki, Kalani Iki, Aina Haina, Wailupe, Niu Valley, Kuliouou
- 96825 Waialae Iki Ridge, Niu Valley, Kuliouou, Hawaii Kai, Haunama Bay, Sandy Beach

### LEEWARD EAST

- 96701 Aiea
- 96782 Pearl City
- 96786 Wahiawa
- 96789 Mililani Town, Mililani Mauka, Laulani Valley
- 96797 Waipio

### METRO OAHU

- 96813 Nuuanu, Chinatown, Downtown, Punchbowl, Pauoa, Makiki, Pacific Heights, Kinau, Ward, Kakaako, Ala Moana, Kapiolani, Moiliili, Waikiki
- 96814 McCully (Ward Ave. - Kalakaua Ave.), Punchbowl, Pawaa, Makiki, Kapio, Kinau, Ward, Kakaako, Holiday Mart, Ala Moana, Waikiki
- 96815 Holiday Mart, Ala Moana, Waikiki, Kapahulu, Diamond Head
- 96817 Kalihi, Dillingham, Palama, Chinatown, Downtown, Alewa, Kapalama, Liliha, Kuakini, Makiki, Nuuanu, Kamehameha Heights, Dowsett, Old Pali, Puunui
- 96818 Halawa, Salt Lake, Aliamanu, Foster Village
- 96819 Salt Lake, Moanalua, Moanalua Gardens, Moanalua Valley, Kalihi Valley, Kapalama
- 96822 Makiki, Punchbowl, Punahou, Manoa, Ala Moana, Kapiolani, Moiliili
- 96826 Makiki, Punahou, Kapiolani, Manoa, McCully, Pawaa, Moiliili, Kapahulu, St. Louis, University, Waikiki, Waialae Nui Valley, Diamond Head

● Number of Recorded transactions from April 1, 2022 – April 30, 2022



Single Family Homes



Condominiums



% of Closed Sales by Districts through April 30, 2022

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
SINGLE FAMILY HOMES	34%	1,253	▼	-3%	\$1,100,000	▲	20%
CONDOMINIUM	66%	2,382	▲	13%	\$510,000	▲	13%
<b>OAHU TOTAL SALES</b>		<b>3,635</b>	▲	<b>7%</b>			



Yvonne Ahsing | Daniele Leong | Kerra Wong | Daisy Su | David Palk | Mandy Marumoto | Henson Balais | Kai Li Woolworth | Kristina Piasecki | Jasmine Bishaw | Kalina Goulette  
 KAHALA 808-380-6767 | DOWNTOWN 808-536-0404 | PEARLRIDGE 808-485-0505 | KAILUA 808-230-8080 | KAPOLEI 808-380-3640

OVER 150+ YEARS OF COMBINED EXPERIENCE

## SINGLE FAMILY HOMES April 2022 vs. April 2021

HOME SALES  
**365**  
DOWN 3%  
VS 2021 (375)

MEDIAN SALES PRICE  
**\$1,105,000**  
UP 19%  
VS 2021 (\$928,000)

MEDIAN DAY ON THE MARKET  
**10**  
UP 11%  
VS 2021 (9)

### TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2022	2021	% Change
Ewa Plain	79	73	8%
Makaha - Nanakuli	32	29	10%
Kailua - Waimanalo	28	32	-13%
Waipahu	25	17	47%
Hawaii Kai	23	16	44%
Kaneohe	23	23	0%
Kapahulu - Diamond Head	21	24	-13%
Pearl City - Aiea	21	17	24%
Makakilo	17	18	-6%
North Shore	17	17	0%

## SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales APR 2022 vs. APR 2021			Median Sales Price APR 2022 vs. APR 2021		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	10	11	-9%	\$2,086,111	\$1,241,000	68%
Ala Moana - Kakaako	1	2	-50%	\$999,000	\$1,057,500	-6%
Downtown - Nuuanu	4	15	-73%	\$1,512,500	\$990,000	53%
Ewa Plain	79	73	8%	\$950,000	\$801,000	19%
Hawaii Kai	23	16	44%	\$1,600,000	\$1,314,000	22%
Kailua - Waimanalo	28	32	-13%	\$1,600,000	\$1,428,000	12%
Kalihi - Palama	15	14	7%	\$1,050,000	\$915,000	15%
Kaneohe	23	23	0%	\$1,125,000	\$1,050,000	7%
Kapahulu - Diamond Head	21	24	-13%	\$1,367,500	\$1,162,500	18%
Makaha - Nanakuli	32	29	10%	\$745,000	\$630,000	18%
Makakilo	17	18	-6%	\$1,240,000	\$840,000	48%
Makiki - Moiliili	13	15	-13%	\$1,800,000	\$1,295,000	39%
Mililani	15	16	-6%	\$1,045,000	\$919,000	14%
Moanalua - Salt Lake	3	6	-50%	\$1,150,000	\$940,000	22%
North Shore	17	17	0%	\$2,135,900	\$2,100,000	2%
Pearl City - Aiea	21	17	24%	\$1,030,000	\$885,000	16%
Wahiawa	5	9	-44%	\$888,000	\$780,000	14%
Waialae - Kahala	9	13	-31%	\$2,375,000	\$2,050,000	16%
Waikiki	0	0	-	-	-	-
Waipahu	25	17	47%	\$960,000	\$800,000	20%
Windward Coast	4	8	-50%	\$1,175,000	\$912,500	29%
<b>SUMMARY</b>	<b>365</b>	<b>375</b>	<b>-3%</b>	<b>\$1,105,000</b>	<b>\$928,000</b>	<b>19%</b>

## CONDOMINIUM April 2022 vs. April 2021

HOME SALES  
**672**  
UP 4%  
VS 2021 (645)

MEDIAN SALES PRICE  
**\$510,000**  
UP 13%  
VS 2021 (\$450,000)

MEDIAN DAY ON THE MARKET  
**12**  
DOWN -8%  
VS 2021 (13)

### TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2022	2021	% Change
Waikiki	143	127	13%
Ala Moana - Kakaako	91	55	65%
Makiki - Moiliili	74	63	17%
Downtown - Nuuanu	57	67	-15%
Ewa Plain	56	70	-20%
Pearl City - Aiea	46	38	21%
Mililani	31	35	-11%
Makaha - Nanakuli	28	17	65%
Kaneohe	24	17	41%
Moanalua - Salt Lake	24	23	4%

## NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales APR 2022 vs. APR 2021			Median Sales Price APR 2022 vs. APR 2021		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	1	1	0%	\$808,000	\$657,000	23%
Ala Moana - Kakaako	91	55	65%	\$732,000	\$450,000	63%
Downtown - Nuuanu	57	67	-15%	\$640,000	\$575,000	11%
Ewa Plain	56	70	-20%	\$692,500	\$625,000	11%
Hawaii Kai	17	27	-37%	\$899,000	\$672,500	34%
Kailua - Waimanalo	10	15	-33%	\$700,000	\$645,000	9%
Kalihi - Palama	13	10	30%	\$395,000	\$415,000	-5%
Kaneohe	24	17	41%	\$697,500	\$530,000	32%
Kapahulu - Diamond Head	8	12	-33%	\$567,500	\$521,500	9%
Makaha - Nanakuli	28	17	65%	\$283,500	\$210,500	35%
Makakilo	16	14	14%	\$553,001	\$446,500	24%
Makiki - Moiliili	74	63	17%	\$418,000	\$382,500	9%
Mililani	31	35	-11%	\$501,000	\$435,000	15%
Moanalua - Salt Lake	24	23	4%	\$435,250	\$355,000	23%
North Shore	7	4	75%	\$505,000	\$594,500	-15%
Pearl City - Aiea	46	38	21%	\$455,000	\$447,000	2%
Wahiawa	2	4	-50%	\$162,500	\$227,000	-28%
Waialae - Kahala	7	11	-36%	\$720,000	\$601,163	20%
Waikiki	143	127	13%	\$460,000	\$400,000	15%
Waipahu	16	30	-47%	\$537,500	\$430,000	25%
Windward Coast	1	5	-80%	\$420,000	\$375,000	12%
<b>SUMMARY</b>	<b>672</b>	<b>645</b>	<b>4%</b>	<b>\$510,000</b>	<b>\$450,000</b>	<b>13%</b>

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

**SINGLE FAMILY HOMES**  
YEAR-TO-DATE

**1,253**  
HOMES SOLD  
2022  
**1,287**  
HOMES SOLD  
2021  
**-3%**

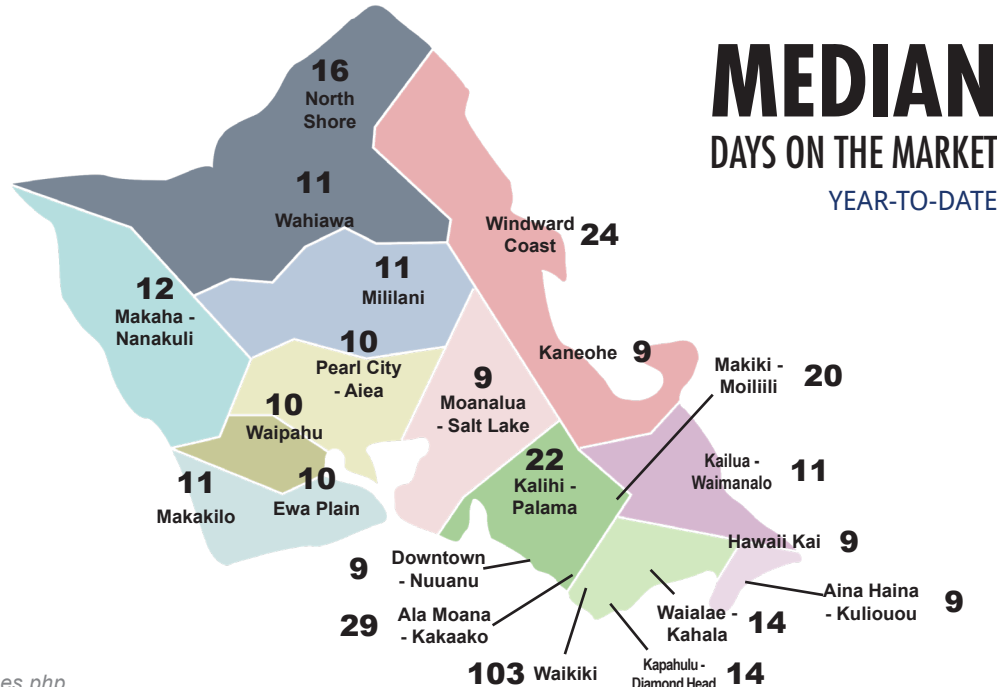
**\$1,100,000**  
MEDIAN SALES PRICE  
2022  
**\$920,000**  
MEDIAN SALES PRICE  
2021  
**20%**

**11**  
MEDIAN DAYS ON THE MARKET  
2022  
**9**  
MEDIAN DAYS ON THE MARKET  
2021  
**22%**

SINGLE FAMILY HOMES	Number of Sales			Median Sales Price		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	30	35	-14%	\$1,830,000	\$1,380,000	33%
Ala Moana - Kakaako	2	4	-50%	\$1,102,000	\$1,057,500	4%
Downtown - Nuuanu	28	46	-39%	\$1,258,000	\$1,115,000	13%
Ewa Plain	267	253	6%	\$935,000	\$799,000	17%
Hawaii Kai	76	61	25%	\$1,610,000	\$1,460,000	10%
Kailua - Waimanalo	104	111	-6%	\$1,585,000	\$1,325,000	20%
Kalihi - Palama	48	42	14%	\$977,500	\$847,500	15%
Kaneohe	73	85	-14%	\$1,250,000	\$1,050,000	19%
Kapahulu - Diamond Head	71	89	-20%	\$1,500,000	\$1,144,500	31%
Makaha - Nanakuli	110	96	15%	\$717,500	\$585,000	23%
Makakilo	57	57	0%	\$1,020,000	\$825,000	24%
Makiki - Moiliili	40	51	-22%	\$1,675,000	\$1,430,000	17%
Mililani	61	65	-6%	\$1,050,000	\$950,000	11%
Moanalua - Salt Lake	14	19	-26%	\$1,235,000	\$950,000	30%
North Shore	41	55	-25%	\$1,750,000	\$1,425,000	23%
Pearl City - Aiea	77	68	13%	\$1,040,000	\$892,500	17%
Wahiawa	23	30	-23%	\$925,000	\$702,500	32%
Waialae - Kahala	28	38	-26%	\$2,387,500	\$2,541,250	-6%
Waikiki	1	1	0%	\$1,500,000	\$1,100,000	36%
Waipahu	79	53	49%	\$930,000	\$790,000	18%
Windward Coast	23	28	-18%	\$1,305,000	\$987,150	32%
<b>SUMMARY</b>	<b>1,253</b>	<b>1,287</b>	<b>-3%</b>	<b>\$1,100,000</b>	<b>\$920,000</b>	<b>20%</b>

**TOP 10 # OF SALES BY NEIGHBORHOOD**

Homes	2022	2021	% Change
Ewa Plain	267	253	6%
Makaha - Nanakuli	110	96	15%
Kailua - Waimanalo	104	111	-6%
Waipahu	79	53	49%
Pearl City - Aiea	77	68	13%
Hawaii Kai	76	61	25%
Kaneohe	73	85	-14%
Kapahulu - Diamond Head	71	89	-20%
Mililani	61	65	-6%
Makakilo	57	57	0%



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

**CONDOMINIUM**  
YEAR-TO-DATE

**1,710**  
CONDOS SOLD  
2022

**1,464**  
CONDOS SOLD  
2021

**17%**

**\$510,000**  
MEDIAN SALES PRICE  
2022

**\$455,000**  
MEDIAN SALES PRICE  
2021

**12%**

**11**  
MEDIAN DAYS ON THE MARKET  
2022

**17**  
MEDIAN DAYS ON THE MARKET  
2021

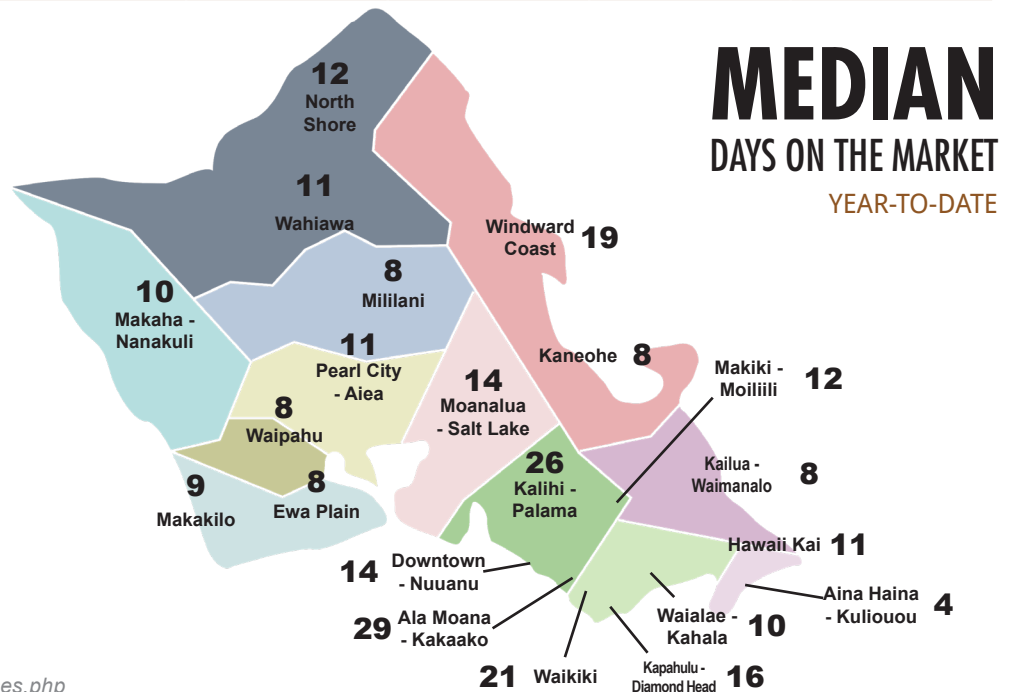
**-35%**

**CONDOMINIUM**

	Number of Sales			Median Sales Price		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	1	2	-50%	\$808,000	\$778,500	4%
Ala Moana - Kakaako	290	183	58%	\$768,000	\$526,250	46%
Downtown - Nuuanu	177	174	2%	\$581,000	\$590,000	-2%
Ewa Plain	217	212	2%	\$688,500	\$590,000	17%
Hawaii Kai	68	88	-23%	\$847,500	\$680,000	25%
Kailua - Waimanalo	37	49	-24%	\$730,000	\$690,000	6%
Kalihi - Palama	50	44	14%	\$410,000	\$420,000	-2%
Kaneohe	78	82	-5%	\$710,000	\$547,500	30%
Kapahulu - Diamond Head	44	48	-8%	\$587,500	\$577,500	2%
Makaha - Nanakuli	96	71	35%	\$240,000	\$210,000	14%
Makakilo	61	56	9%	\$551,001	\$458,000	20%
Makiki - Moiliili	266	212	25%	\$415,000	\$375,000	11%
Mililani	144	124	16%	\$510,000	\$430,000	19%
Moanalua - Salt Lake	92	84	10%	\$450,000	\$405,000	11%
North Shore	29	20	45%	\$805,000	\$584,944	38%
Pearl City - Aiea	143	139	3%	\$460,000	\$420,000	10%
Wahiawa	9	17	-47%	\$135,000	\$222,900	-39%
Waialae - Kahala	22	27	-19%	\$667,500	\$585,000	14%
Waikiki	476	368	29%	\$435,000	\$396,000	10%
Waipahu	74	89	-17%	\$502,500	\$430,000	17%
Windward Coast	8	20	-60%	\$380,000	\$278,750	36%
<b>SUMMARY</b>	<b>2,382</b>	<b>2,109</b>	<b>13%</b>	<b>\$510,000</b>	<b>\$451,000</b>	<b>13%</b>

**TOP 10 # OF SALES**  
BY NEIGHBORHOOD

Condominium	2022	2021	% Change
Waikiki	476	368	29%
Ala Moana - Kakaako	290	183	58%
Makiki - Moiliili	266	212	25%
Ewa Plain	217	212	2%
Downtown - Nuuanu	177	174	2%
Mililani	144	124	16%
Pearl City - Aiea	143	139	3%
Makaha - Nanakuli	96	71	35%
Moanalua - Salt Lake	92	84	10%
Kaneohe	78	82	-5%



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

## SINGLE FAMILY HOMES

▼ HOME SALES  
VS 2021 (1,287)

**1,253**  
DOWN 3%

**\$1,100,000**  
UP 20%

▲ MEDIAN SALES PRICE  
VS 2021 (\$920,000)

▲ MEDIAN  
DAY ON THE MARKET  
VS 2021 (9)

**11**  
UP 22%

**1,523**  
DOWN 4%

▼ NEW LISTINGS  
VS 2021 (1,585)

▲ % OF ORIGINAL  
LISTING PRICE RECEIVED  
VS 2021  
(100%)

**101%**  
UP 1%

## CONDOMINIUM

▲ HOME SALES  
VS 2021 (2,109)

**2,382**  
UP 13%

**\$510,000**  
UP 13%

▲ MEDIAN SALES PRICE  
VS 2021 (\$451,000)

▼ MEDIAN  
DAY ON THE MARKET  
VS 2021 (15)

**11**  
DOWN 27%

**2,119**  
UP 6%

▲ NEW LISTINGS  
VS 2021 (1,997)

▲ % OF ORIGINAL  
LISTING PRICE RECEIVED  
VS 2021  
(99%)

**100%**  
UP 1%





# 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:

<b>BASIS AND RATE OF CONVEYANCE TAX</b>			
<b>CONSIDERATION PAID</b>		<b>Scale #1:</b>	<b>Scale #2:</b>
<b>At Least</b>	<b>But Less Than</b>	Applies to all transfers or conveyance 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.  (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

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

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%\*** 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.

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\*FNT Internal Update November, 2018



**HONOLULU, OAHU COUNTY Real Property Tax Rates**

Fiscal Year July 1, 2021 to June 30, 2022

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

**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, 2022** 2nd half of fiscal year tax payment due

For More Information, Visit: <https://www.realpropertyhonolulu.com/>

**\*\*\* 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

**HAWAII 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

**MAUI & BIG ISLAND:**

**\*\*\* Important Dates**  
**August 20** - First half year tax payments due  
**January 31** - Deadline for filing exemption claims and ownership documents which affect the tax year  
**February 20** - Second half year tax payments due

**\*\*\* MAUI COUNTY**

CLASS	Net Taxable Building/Land Tax Rates- Per/\$1,000
Owner Occupied - Tier 1	\$2.51
Owner Occupied - Tier 2	\$2.56
Owner Occupied - Tier 3	\$2.61
Non-Owner Occupied - Tier 1	\$5.45
Non-Owner Occupied - Tier 2	\$6.05
Non-Owner Occupied - Tier 3	\$6.90
Apartment	\$5.55
Commercial - Tier 1, 2, 3	\$6.29
Industrial	\$7.20
Agricultural	\$5.94
Conservation	6.43
Hotel & Resort	\$10.70
Timeshare	\$14.40
Short-Term Rental - Tier 1, 2, 3	\$11.08
Commercialized Residential	\$4.40

**MAUI COUNTY ONLY:**

- Tier 1** Up to \$800,000
- Tier 2** \$800,001 to \$1,500,000
- Tier 3** Over \$1,500,000



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*Hawaii Sales Team*