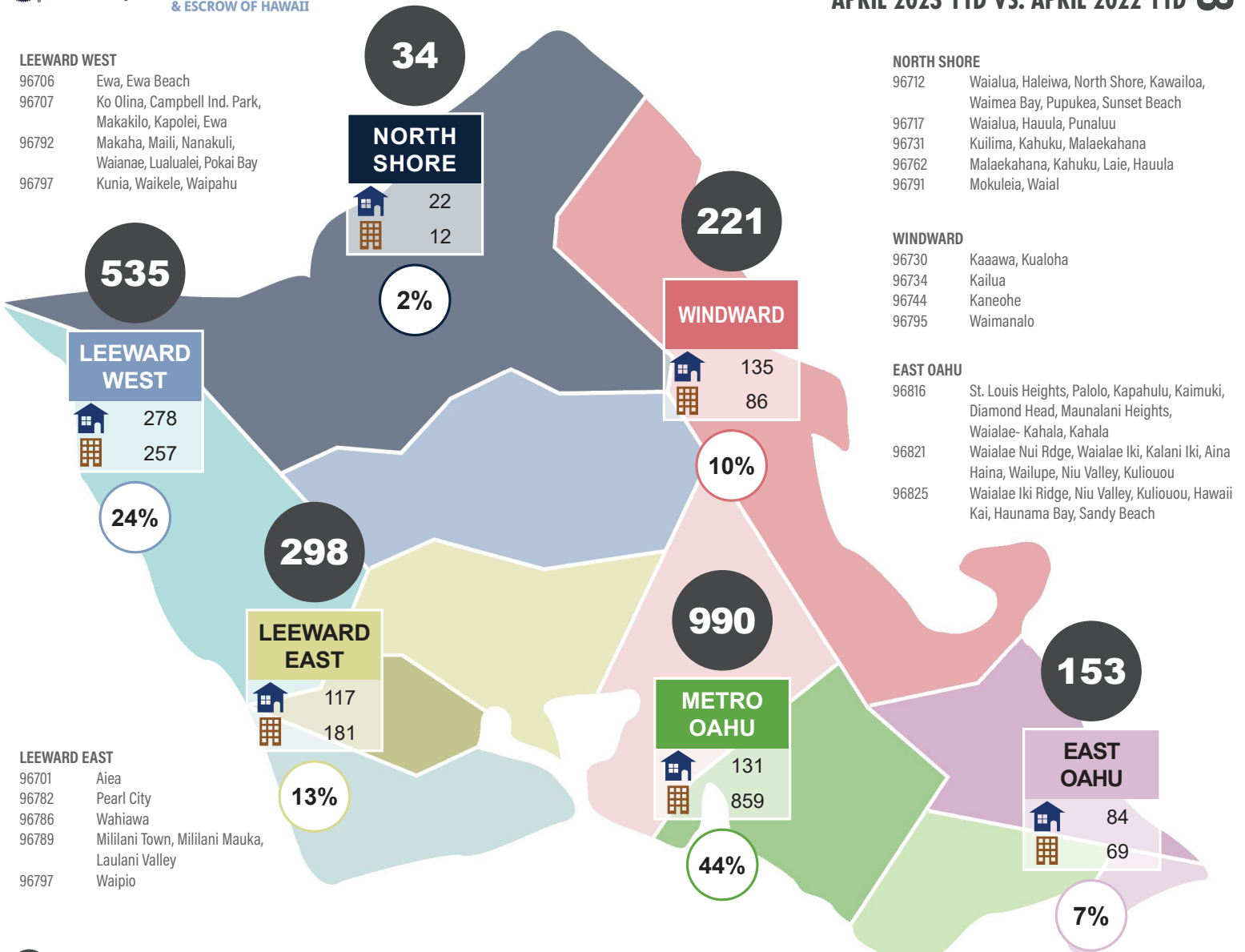


# OAHU REAL ESTATE REPORT



# OAHU | APRIL 2023

APRIL 2023 YTD VS. APRIL 2022 YTD



### LEEWARD WEST

- 96706 Ewa, Ewa Beach
- 96707 Ko Olina, Campbell Ind. Park, Makakilo, Kapolei, Ewa
- 96792 Makaha, Mailli, 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 January 1, 2023 – April 30, 2023

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through April 30, 2023

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	34%	767	▼	-39%	\$1,010,000	▼	-8%
🏢 CONDOMINIUM	66%	1,464	▼	-39%	\$500,000	▼	-2%
<b>OAHU TOTAL SALES</b>		<b>2,231</b>	▼	<b>-39%</b>			



Yvonne Ahsing | Henson Balais | Jasmine Bishaw | Kalia Goulette | Daniele Leong | Mandy Marumoto | David Palk | Kristina Piasecki | Daisy Su | Kai Li Woolworth | Charlene Valencia | Kerra Wong

## SINGLE FAMILY HOMES April 2023 vs. April 2022

HOME SALES  
**208**  
DOWN 43%  
VS 2022 (365)

MEDIAN SALES PRICE  
**\$999,995**  
DOWN 10%  
VS 2022 (\$1,105,000)

MEDIAN DAY ON THE MARKET  
**24**  
UP 140%  
VS 2022 (10)

### TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2023	2022	% Change
Kailua - Waimanalo	25	28	-11%
Makaha - Nanakuli	23	32	-28%
Ewa Plain	21	79	-73%
Mililani	16	15	7%
Pearl City - Aiea	14	21	-33%
Waipahu	14	25	-44%
Kapahulu - Diamond Head	13	21	-38%
Hawaii Kai	11	23	-52%
Kalihi - Palama	11	15	-27%
Kaneohe	11	23	-52%

## SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales APR 2023 vs. APR 2022			Median Sales Price APR 2023 vs. APR 2022		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	10	10	0%	\$1,708,750	\$2,086,111	-18%
Ala Moana - Kakaako	2	1	100%	\$1,010,000	\$999,000	1%
Downtown - Nuuanu	3	4	-25%	\$940,000	\$1,512,500	-38%
Ewa Plain	21	79	-73%	\$900,000	\$950,000	-5%
Hawaii Kai	11	23	-52%	\$1,250,000	\$1,600,000	-22%
Kailua - Waimanalo	25	28	-11%	\$1,500,000	\$1,600,000	-6%
Kalihi - Palama	11	15	-27%	\$900,000	\$1,050,000	-14%
Kaneohe	11	23	-52%	\$960,000	\$1,125,000	-15%
Kapahulu - Diamond Head	13	21	-38%	\$1,350,000	\$1,367,500	-1%
Makaha - Nanakuli	23	32	-28%	\$630,000	\$745,000	-15%
Makakilo	7	17	-59%	\$810,000	\$1,240,000	-35%
Makiki - Moiliili	8	13	-38%	\$1,414,000	\$1,800,000	-21%
Mililani	16	15	7%	\$1,141,250	\$1,045,000	9%
Moanalua - Salt Lake	4	3	33%	\$990,000	\$1,150,000	-14%
North Shore	7	17	-59%	\$1,900,000	\$2,135,900	-11%
Pearl City - Aiea	14	21	-33%	\$907,500	\$1,030,000	-12%
Wahiawa	6	5	20%	\$845,000	\$888,000	-5%
Waialae - Kahala	1	9	-89%	\$5,125,000	\$2,375,000	116%
Waikiki	-	-	-	-	-	-
Waipahu	14	25	-44%	\$860,000	\$960,000	-10%
Windward Coast	1	4	-75%	\$1,100,000	\$1,175,000	-6%
<b>SUMMARY</b>	<b>208</b>	<b>365</b>	<b>-43.0%</b>	<b>\$999,995</b>	<b>\$1,105,000</b>	<b>-10%</b>

## CONDOMINIUM April 2023 vs. April 2022

HOME SALES  
**420**  
DOWN 38%  
VS 2022 (672)

MEDIAN SALES PRICE  
**\$500,000**  
DOWN 2%  
VS 2022 (\$510,000)

MEDIAN DAY ON THE MARKET  
**20**  
UP 67%  
VS 2022 (12)

### TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2023	2022	% Change
Waikiki	104	143	-27%
Ala Moana - Kakaako	47	91	-48%
Makiki - Moiliili	41	74	-45%
Mililani	39	31	26%
Ewa Plain	35	56	-38%
Downtown - Nuuanu	21	57	-63%
Pearl City - Aiea	21	46	-54%
Hawaii Kai	18	17	6%
Makaha - Nanakuli	17	28	-39%
Moanalua - Salt Lake	17	24	-29%

## NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales APR 2023 vs. APR 2022			Median Sales Price APR 2023 vs. APR 2022		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	-	1	-100%	-	\$808,000	-
Ala Moana - Kakaako	47	91	-48%	\$775,000	\$732,000	6%
Downtown - Nuuanu	21	57	-63%	\$487,000	\$640,000	-24%
Ewa Plain	35	56	-38%	\$700,000	\$692,500	1%
Hawaii Kai	18	17	6%	\$905,000	\$899,000	1%
Kailua - Waimanalo	8	10	-20%	\$830,000	\$700,000	19%
Kalihi - Palama	5	13	-62%	\$360,000	\$395,000	-9%
Kaneohe	13	24	-46%	\$675,000	\$697,500	-3%
Kapahulu - Diamond Head	6	8	-25%	\$592,500	\$567,500	4%
Makaha - Nanakuli	17	28	-39%	\$245,000	\$283,500	-14%
Makakilo	8	16	-50%	\$565,000	\$553,001	2%
Makiki - Moiliili	41	74	-45%	\$468,800	\$418,000	12%
Mililani	39	31	26%	\$515,000	\$501,000	3%
Moanalua - Salt Lake	17	24	-29%	\$419,000	\$435,250	-4%
North Shore	3	7	-57%	\$795,000	\$505,000	57%
Pearl City - Aiea	21	46	-54%	\$495,000	\$455,000	9%
Wahiawa	-	2	-100%	-	\$162,500	-
Waialae - Kahala	4	7	-43%	\$875,000	\$720,000	22%
Waikiki	104	143	-27%	\$367,500	\$460,000	-20%
Waipahu	10	16	-38%	\$520,000	\$537,500	-3%
Windward Coast	3	1	200%	\$150,000	\$420,000	-64%
<b>SUMMARY</b>	<b>420</b>	<b>672</b>	<b>-38%</b>	<b>\$500,000</b>	<b>\$510,000</b>	<b>-2%</b>

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

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

**767**  
HOMES SOLD  
2023

**1,253**  
HOMES SOLD  
2022

**-39%**

**\$1,010,000**  
MEDIAN SALES PRICE  
2023

**\$1,100,000**  
MEDIAN SALES PRICE  
2022

**-8%**

**32**  
MEDIAN DAYS ON THE MARKET  
2023

**11**  
MEDIAN DAYS ON THE MARKET  
2022

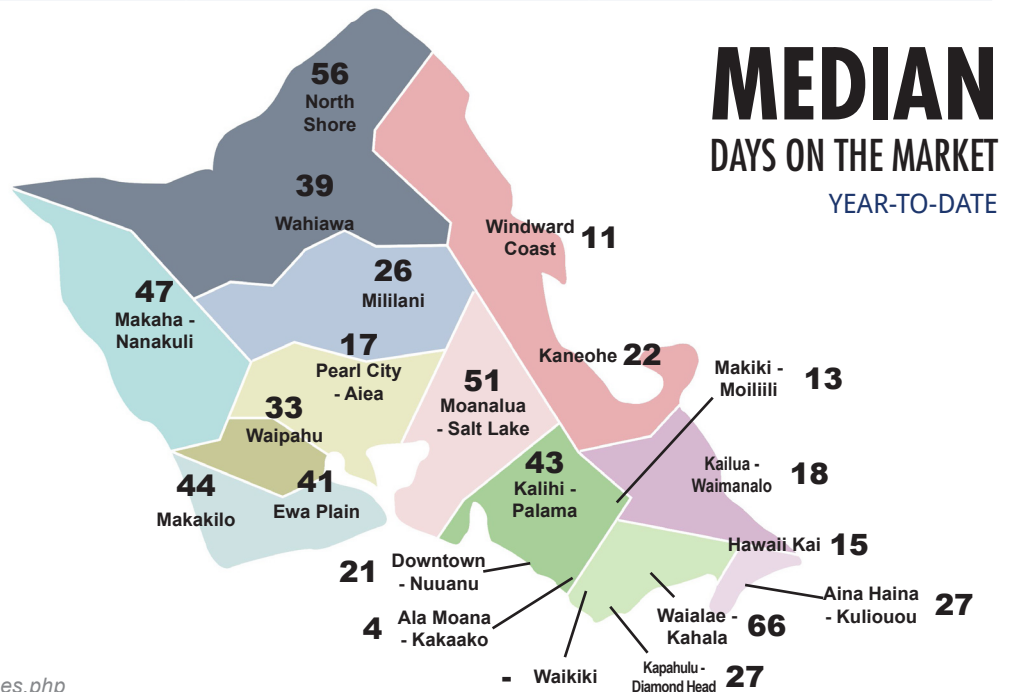
**191%**

**SINGLE FAMILY HOMES**

	Number of Sales			Median Sales Price		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	24	30	-20%	\$2,002,500	\$1,830,000	9%
Ala Moana - Kakaako	2	2	0%	\$1,010,000	\$1,102,000	-8%
Downtown - Nuuanu	14	28	-50%	\$1,105,000	\$1,258,000	-12%
Ewa Plain	120	267	-55%	\$900,000	\$935,000	-4%
Hawaii Kai	41	76	-46%	\$1,450,000	\$1,610,000	-10%
Kailua - Waimanalo	80	104	-23%	\$1,500,000	\$1,585,000	-5%
Kalihi - Palama	35	48	-27%	\$850,000	\$977,500	-13%
Kaneohe	46	73	-37%	\$1,095,000	\$1,250,000	-12%
Kapahulu - Diamond Head	39	71	-45%	\$1,350,000	\$1,500,000	-10%
Makaha - Nanakuli	82	110	-25%	\$656,500	\$717,500	-9%
Makakilo	28	57	-51%	\$977,500	\$1,020,000	-4%
Makiki - Moiliili	31	40	-23%	\$1,500,000	\$1,675,000	-10%
Mililani	36	61	-41%	\$1,057,000	\$1,050,000	1%
Moanalua - Salt Lake	10	14	-29%	\$1,025,000	\$1,235,000	-17%
North Shore	22	41	-46%	\$1,293,500	\$1,750,000	-26%
Pearl City - Aiea	63	77	-18%	\$910,000	\$1,040,000	-13%
Wahiawa	18	23	-22%	\$802,000	\$925,000	-13%
Waialae - Kahala	19	28	-32%	\$2,350,000	\$2,387,500	-2%
Waikiki	0	1	-100%	-	\$1,500,000	-
Waipahu	48	79	-39%	\$920,000	\$930,000	-1%
Windward Coast	9	23	-61%	\$1,080,000	\$1,305,000	-17%
<b>SUMMARY</b>	<b>767</b>	<b>1,253</b>	<b>-39%</b>	<b>\$1,010,000</b>	<b>\$1,100,000</b>	<b>-8%</b>

**TOP 10 # OF SALES BY NEIGHBORHOOD**

Homes	2023	2022	% Change
Ewa Plain	120	267	-55%
Makaha - Nanakuli	82	110	-25%
Kailua - Waimanalo	80	104	-23%
Pearl City - Aiea	63	77	-18%
Waipahu	48	79	-39%
Kaneohe	46	73	-37%
Hawaii Kai	41	76	-46%
Kapahulu - Diamond Head	39	71	-45%
Mililani	36	61	-41%
Kalihi - Palama	35	48	-27%



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

**CONDOMINIUM**  
YEAR-TO-DATE

**1,464**  
CONDOS SOLD  
2023  
**2,382**  
CONDOS SOLD  
2022

**-39%**

**\$500,000**  
MEDIAN SALES PRICE  
2023  
**\$510,000**  
MEDIAN SALES PRICE  
2022

**-2%**

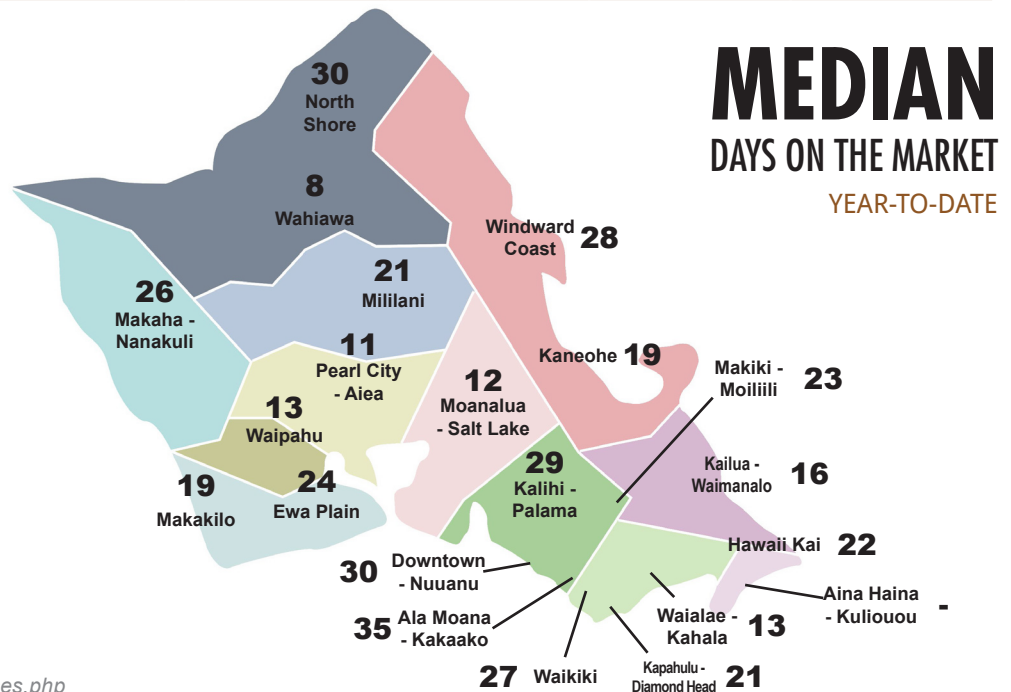
**24**  
MEDIAN DAYS ON THE MARKET  
2023  
**11**  
MEDIAN DAYS ON THE MARKET  
2022  
**118%**

**CONDOMINIUM**

	Number of Sales			Median Sales Price		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	-	1	-100%	-	\$808,000	-
Ala Moana - Kakaako	171	290	-41%	\$723,750	\$768,000	-6%
Downtown - Nuuanu	110	177	-38%	\$547,500	\$581,000	-6%
Ewa Plain	122	217	-44%	\$637,000	\$688,500	-7%
Hawaii Kai	58	68	-15%	\$832,500	\$847,500	-2%
Kailua - Waimanalo	36	37	-3%	\$747,500	\$730,000	2%
Kalihi - Palama	32	50	-36%	\$392,500	\$410,000	-4%
Kaneohe	45	78	-42%	\$644,000	\$710,000	-9%
Kapahulu - Diamond Head	20	44	-55%	\$628,500	\$587,500	7%
Makaha - Nanakuli	50	96	-48%	\$245,000	\$240,000	2%
Makakilo	40	61	-34%	\$550,000	\$551,001	0%
Makiki - Moiliili	127	266	-52%	\$419,000	\$415,000	1%
Mililani	100	144	-31%	\$499,500	\$510,000	-2%
Moanalua - Salt Lake	44	92	-52%	\$422,000	\$450,000	-6%
North Shore	12	29	-59%	\$922,000	\$805,000	15%
Pearl City - Aiea	77	143	-46%	\$466,250	\$460,000	1%
Wahiawa	4	9	-56%	\$291,000	\$135,000	116%
Waialae - Kahala	11	22	-50%	\$670,000	\$667,500	0%
Waikiki	355	476	-25%	\$416,500	\$435,000	-4%
Waipahu	45	74	-39%	\$503,500	\$502,500	0%
Windward Coast	5	8	-38%	\$150,000	\$380,000	-61%
<b>SUMMARY</b>	<b>1,464</b>	<b>2,382</b>	<b>-39%</b>	<b>\$500,000</b>	<b>\$510,000</b>	<b>-2%</b>

**TOP 10 # OF SALES BY NEIGHBORHOOD**

Condominium	2023	2022	% Change
Waikiki	355	476	-25%
Ala Moana - Kakaako	171	290	-41%
Makiki - Moiliili	127	266	-52%
Ewa Plain	122	217	-44%
Downtown - Nuuanu	110	177	-38%
Mililani	100	144	-31%
Pearl City - Aiea	77	143	-46%
Hawaii Kai	58	68	-15%
Makaha - Nanakuli	50	96	-48%
Kaneohe	45	78	-42%



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

## SINGLE FAMILY HOMES

▼ HOME SALES  
VS 2022 (1,253)

**767**  
DOWN 39%

**\$1,010,000**  
DOWN 8%  
MEDIAN SALES PRICE ▼  
VS 2022 (\$1,100,000)

▲ MEDIAN  
DAY ON THE MARKET  
VS 2022 (11)

**32**  
UP 191%

**1,086**  
DOWN 29%  
NEW LISTINGS ▼  
VS 2022 (1,523)

▼ % OF ORIGINAL  
LISTING PRICE RECEIVED  
VS 2022  
(102%)

**97%**  
DOWN 5%

## CONDOMINIUM

▼ HOME SALES  
VS 2022 (2,382)

**1,464**  
DOWN 39%

**\$500,000**  
DOWN 2%  
MEDIAN SALES PRICE ▼  
VS 2022 (\$510,000)

▲ MEDIAN  
DAY ON THE MARKET  
VS 2022 (11)

**24**  
UP 127%

**2,048**  
DOWN 28%  
NEW LISTINGS ▼  
VS 2022 (2,841)

▼ % OF ORIGINAL  
LISTING PRICE RECEIVED  
VS 2022  
(100%)

**98%**  
DOWN 2%



# 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

CONSIDERATION PAID		Scale #1:	Scale #2:
At Least	But Less Than	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

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ANNOUNCEMENT UPDATE for HARPTA increase for Hawaii  
Real Property occurring on or after September 15, 2018

## 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 FIRPTA.

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 July, 2018



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*	\$4.50
<small>Tax rate applied to the net taxable value of the property up to \$1,000,000</small>	
Residential A - Tier 2*	\$10.50
<small>Tax rate applied to the net taxable value of the property in excess of \$1,000,000</small>	
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://hnl.doc.ehawaii.gov/hnl/doc/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](https://www.hawaiipropertytax.com/tax_rates.html)

## Maui County

CLASS	All rates are per \$1,000 of net taxable 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 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 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

\*NEW CLASSIFICATION

**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.maui-county.gov/755/Classification-for-Tax-Rate-Purposes>

## Kauai County

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>

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