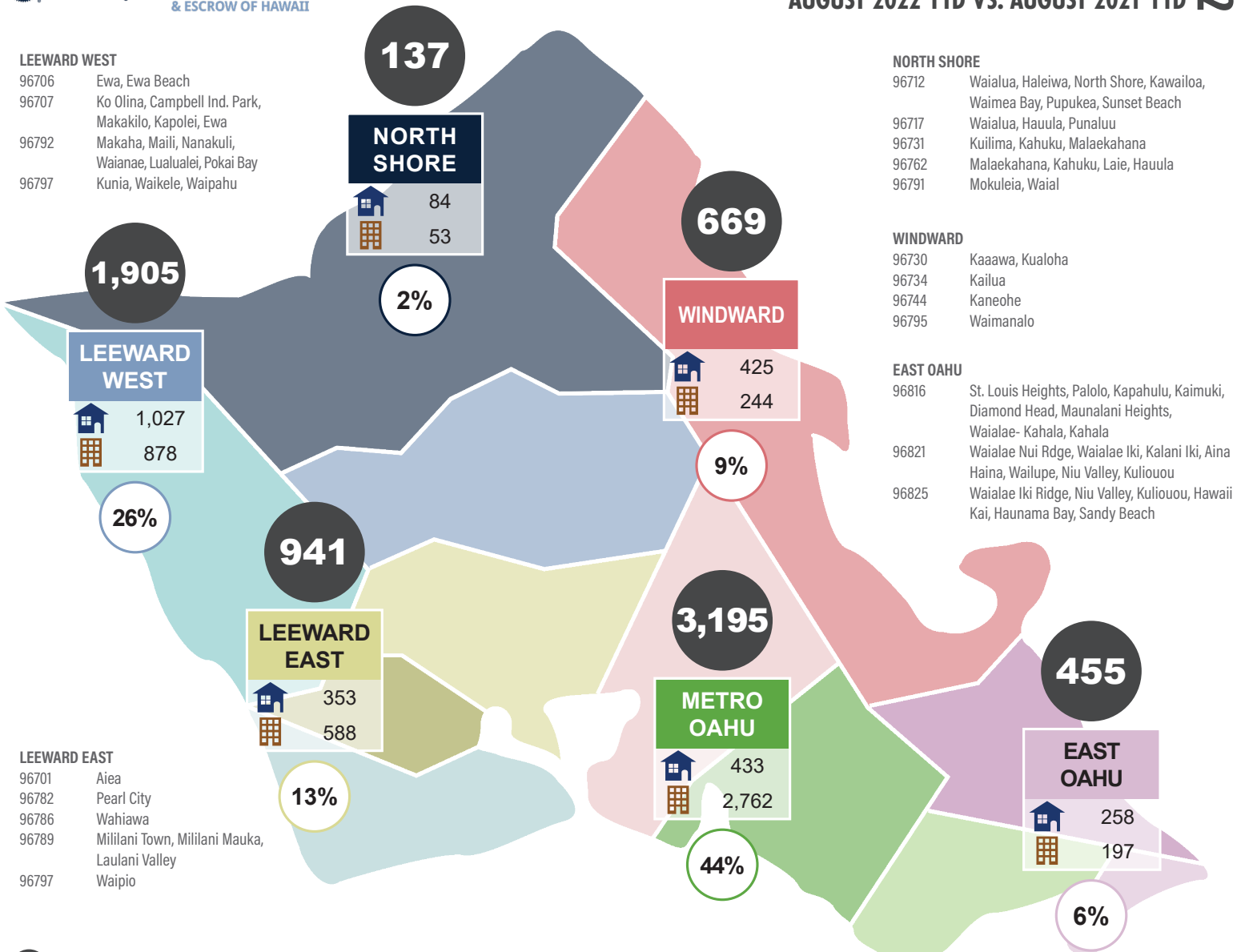


# OAHU REAL ESTATE REPORT



# OAHU | AUGUST 2022

AUGUST 2022 YTD VS. AUGUST 2021 YTD



### LEEWARD WEST

- 96706 Ewa, Ewa Beach
- 96707 Ko Olina, Campbell Ind. Park, Makakilo, Kapolei, Ewa
- 96792 Makaha, Mailli, Nanakuli, Waianae, Luualalei, 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 August 1, 2022 – August 31, 2022

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through August 31, 2022

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	35%	2,580	▼	-13%	\$1,113,500	▲	16%
🏢 CONDOMINIUM	65%	4,722	▼	-1%	\$510,000	▲	10%
<b>OAHU TOTAL SALES</b>		<b>7,302</b>	▼	<b>-6%</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 August 2022 vs. August 2021

HOME SALES  
**314**  
DOWN 26%  
VS 2021 (425)

MEDIAN SALES PRICE  
**\$1,125,500**  
UP 7%  
VS 2021 (\$1,050,000)

MEDIAN DAY ON THE MARKET  
**13**  
UP 44%  
VS 2021 (9)

### TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2022	2021	% Change
Ewa Plain	59	91	-35%
Kailua - Waimanalo	29	43	-33%
Makaha - Nanakuli	25	29	-14%
Kapahulu - Diamond Head	23	18	28%
Hawaii Kai	20	18	11%
Kaneohe	18	34	-47%
Waipahu	18	25	-28%
Mililani	16	16	0%
Makakilo	15	11	36%
Makiki - Moiliili	14	15	-7%

## SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales Aug 2022 vs. Aug 2021			Median Sales Price Aug 2022 vs. Aug 2021		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	9	14	-36%	\$1,565,000	\$2,100,000	-25%
Ala Moana - Kakaako	-	1	-100%	-	\$1,160,000	-
Downtown - Nuuanu	3	7	-57%	\$1,295,000	\$1,182,000	10%
Ewa Plain	59	91	-35%	\$949,000	\$856,000	11%
Hawaii Kai	20	18	11%	\$1,750,000	\$1,387,500	26%
Kailua - Waimanalo	29	43	-33%	\$1,500,000	\$1,500,000	0%
Kalihi - Palama	11	17	-35%	\$925,000	\$850,000	9%
Kaneohe	18	34	-47%	\$1,157,500	\$1,100,000	5%
Kapahulu - Diamond Head	23	18	28%	\$1,339,000	\$1,526,500	-12%
Makaha - Nanakuli	25	29	-14%	\$650,000	\$630,000	3%
Makakilo	15	11	36%	\$1,150,000	\$1,100,000	5%
Makiki - Moiliili	14	15	-7%	\$1,460,750	\$1,500,000	-3%
Mililani	16	16	0%	\$1,200,000	\$915,000	31%
Moanalua - Salt Lake	5	9	-44%	\$1,100,000	\$1,110,000	-1%
North Shore	10	15	-33%	\$1,212,500	\$1,397,500	-13%
Pearl City - Aiea	14	22	-36%	\$1,100,000	\$905,000	22%
Wahiawa	13	8	63%	\$930,000	\$732,050	27%
Waialae - Kahala	9	17	-47%	\$2,600,000	\$2,280,000	14%
Waikiki	-	1	-100%	-	\$1,880,000	-
Waipahu	18	25	-28%	\$976,250	\$890,000	10%
Windward Coast	3	14	-79%	\$1,890,000	\$1,009,500	87%
<b>SUMMARY</b>	<b>314</b>	<b>425</b>	<b>-26%</b>	<b>\$1,125,500</b>	<b>\$1,050,000</b>	<b>7%</b>

## CONDOMINIUM August 2022 vs. August 2021

HOME SALES  
**508**  
DOWN 25%  
VS 2021 (675)

MEDIAN SALES PRICE  
**\$498,500**  
0%  
VS 2021 (\$500,000)

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

### TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2022	2021	% Change
Waikiki	103	148	-30%
Ala Moana - Kakaako	61	99	-38%
Makiki - Moiliili	55	59	-7%
Ewa Plain	54	65	-17%
Downtown - Nuuanu	33	45	-27%
Mililani	32	43	-26%
Pearl City - Aiea	31	32	-3%
Moanalua - Salt Lake	21	32	-34%
Waipahu	18	19	-5%
Hawaii Kai	17	20	-15%

## NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales Aug 2022 vs. Aug 2021			Median Sales Price Aug 2022 vs. Aug 2021		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	61	99	-38%	\$615,000	\$785,000	-22%
Downtown - Nuuanu	33	45	-27%	\$525,000	\$650,000	-19%
Ewa Plain	54	65	-17%	\$639,500	\$660,000	-3%
Hawaii Kai	17	20	-15%	\$757,000	\$764,500	-1%
Kailua - Waimanalo	9	14	-36%	\$760,000	\$849,000	-10%
Kalihi - Palama	6	9	-33%	\$377,500	\$281,000	34%
Kaneohe	17	24	-29%	\$600,000	\$700,500	-14%
Kapahulu - Diamond Head	7	13	-46%	\$660,000	\$655,000	1%
Makaha - Nanakuli	14	16	-13%	\$305,000	\$180,000	69%
Makakilo	11	14	-21%	\$570,000	\$512,750	11%
Makiki - Moiliili	55	59	-7%	\$410,000	\$445,000	-8%
Mililani	32	43	-26%	\$566,250	\$485,000	17%
Moanalua - Salt Lake	21	32	-34%	\$430,000	\$442,500	-3%
North Shore	4	3	33%	\$704,450	\$498,000	41%
Pearl City - Aiea	31	32	-3%	\$495,000	\$410,000	21%
Wahiawa	4	5	-20%	\$316,500	\$273,000	16%
Waialae - Kahala	8	4	100%	\$337,500	\$370,000	-9%
Waikiki	103	148	-30%	\$340,000	\$452,400	-25%
Waipahu	18	19	-5%	\$544,000	\$505,000	8%
Windward Coast	3	11	-73%	\$435,000	\$137,000	218%
<b>SUMMARY</b>	<b>508</b>	<b>675</b>	<b>-25%</b>	<b>\$498,500</b>	<b>\$500,000</b>	<b>0%</b>

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

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

**2,580**  
HOMES SOLD  
2022  
**2,972**  
HOMES SOLD  
2021  
**-13%**

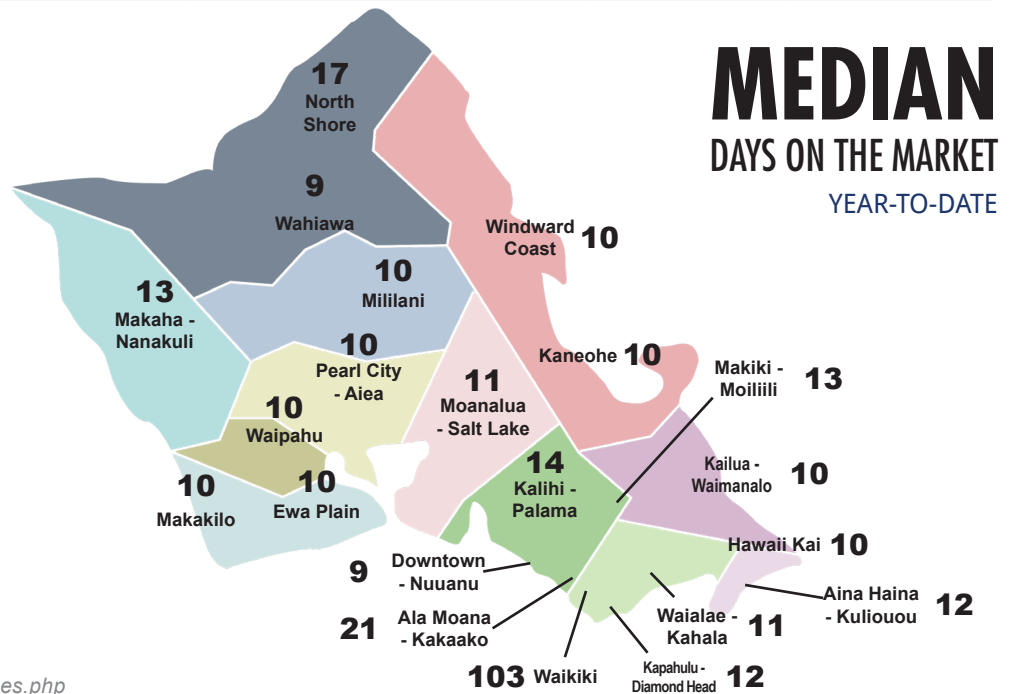
**\$1,113,500**  
MEDIAN SALES PRICE  
2022  
**\$960,000**  
MEDIAN SALES PRICE  
2021  
**16%**

**10**  
MEDIAN DAYS ON THE MARKET  
2022  
**9**  
MEDIAN DAYS ON THE MARKET  
2021  
**11%**

SINGLE FAMILY HOMES	Number of Sales			Median Sales Price		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	60	83	-28%	\$1,830,000	\$1,503,770	22%
Ala Moana - Kakaako	6	8	-25%	\$1,362,500	\$1,057,500	29%
Downtown - Nuuanu	59	90	-34%	\$1,325,000	\$1,150,000	15%
Ewa Plain	531	606	-12%	\$935,000	\$839,000	11%
Hawaii Kai	135	141	-4%	\$1,635,700	\$1,442,500	13%
Kailua - Waimanalo	239	277	-14%	\$1,582,000	\$1,450,000	9%
Kalihi - Palama	98	102	-4%	\$947,500	\$850,000	11%
Kaneohe	145	201	-28%	\$1,275,000	\$1,075,000	19%
Kapahulu - Diamond Head	145	186	-22%	\$1,405,000	\$1,175,000	20%
Makaha - Nanakuli	213	231	-8%	\$717,500	\$625,000	15%
Makakilo	115	105	10%	\$996,500	\$880,000	13%
Makiki - Moiliili	91	114	-20%	\$1,620,000	\$1,410,500	15%
Mililani	141	137	3%	\$1,080,000	\$955,000	13%
Moanalua - Salt Lake	33	43	-23%	\$1,201,000	\$988,000	22%
North Shore	84	104	-19%	\$1,750,000	\$1,372,500	28%
Pearl City - Aiea	150	167	-10%	\$1,075,500	\$912,000	18%
Wahiawa	62	61	2%	\$902,500	\$733,000	23%
Waialae - Kahala	63	91	-31%	\$2,500,000	\$2,390,000	5%
Waikiki	1	3	-67%	\$1,500,000	\$1,100,000	36%
Waipahu	168	149	13%	\$960,000	\$835,000	15%
Windward Coast	41	73	-44%	\$1,295,000	\$974,500	33%
<b>SUMMARY</b>	<b>2,580</b>	<b>2,972</b>	<b>-13%</b>	<b>\$1,113,500</b>	<b>\$960,000</b>	<b>16%</b>

**TOP 10 # OF SALES BY NEIGHBORHOOD**

Homes	2022	2021	% Change
Ewa Plain	531	606	-12%
Kailua - Waimanalo	239	277	-14%
Makaha - Nanakuli	213	231	-8%
Waipahu	168	149	13%
Pearl City - Aiea	150	167	-10%
Kaneohe	145	201	-28%
Kapahulu - Diamond Head	145	186	-22%
Mililani	141	137	3%
Hawaii Kai	135	141	-4%
Makakilo	115	105	10%



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

**CONDOMINIUM**  
YEAR-TO-DATE

**4,722**  
CONDOS SOLD  
2022

**4,783**  
CONDOS SOLD  
2021

**-1%**

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

**\$465,000**  
MEDIAN SALES PRICE  
2021

**10%**

**11**  
MEDIAN DAYS ON THE MARKET  
2022

**13**  
MEDIAN DAYS ON THE MARKET  
2021

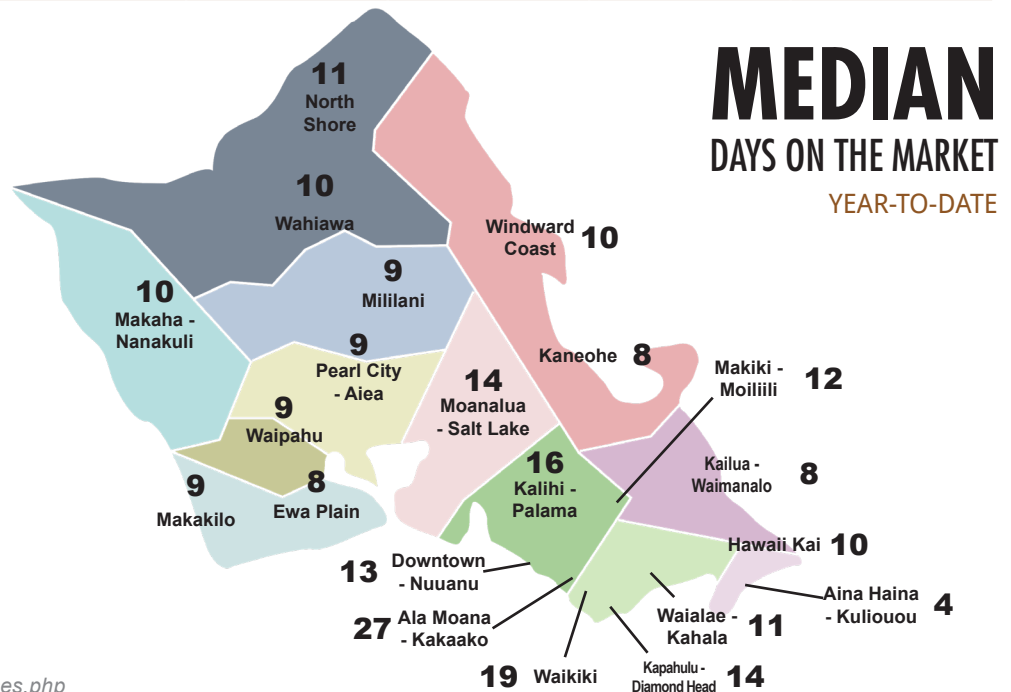
**-15%**

**CONDOMINIUM**

	Number of Sales			Median Sales Price		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	3	6	-50%	\$808,000	\$653,500	24%
Ala Moana - Kakaako	542	494	10%	\$754,500	\$670,000	13%
Downtown - Nuuanu	369	411	-10%	\$564,750	\$580,000	-3%
Ewa Plain	443	471	-6%	\$688,000	\$610,000	13%
Hawaii Kai	148	167	-11%	\$840,000	\$699,000	20%
Kailua - Waimanalo	74	99	-25%	\$762,500	\$708,000	8%
Kalihi - Palama	98	94	4%	\$410,000	\$399,000	3%
Kaneohe	152	187	-19%	\$690,000	\$606,000	14%
Kapahulu - Diamond Head	71	91	-22%	\$650,000	\$585,000	11%
Makaha - Nanakuli	166	151	10%	\$245,000	\$199,900	23%
Makakilo	117	110	6%	\$560,000	\$480,000	17%
Makiki - Moiliili	541	463	17%	\$410,000	\$394,500	4%
Mililani	278	295	-6%	\$525,000	\$460,000	14%
Moanalua - Salt Lake	189	192	-2%	\$449,000	\$415,000	8%
North Shore	53	38	39%	\$826,200	\$511,500	62%
Pearl City - Aiea	287	284	1%	\$475,000	\$425,000	12%
Wahiawa	23	32	-28%	\$282,000	\$242,500	16%
Waialae - Kahala	46	57	-19%	\$619,000	\$550,000	13%
Waikiki	952	916	4%	\$429,000	\$395,000	9%
Waipahu	152	172	-12%	\$512,500	\$438,000	17%
Windward Coast	18	53	-66%	\$422,000	\$264,500	60%
<b>SUMMARY</b>	<b>4,722</b>	<b>4,783</b>	<b>-1%</b>	<b>\$510,000</b>	<b>\$465,000</b>	<b>10%</b>

**TOP 10 # OF SALES**  
BY NEIGHBORHOOD

Condominium	2022	2021	% Change
Waikiki	952	916	4%
Ala Moana - Kakaako	542	494	10%
Makiki - Moiliili	541	463	17%
Ewa Plain	443	471	-6%
Downtown - Nuuanu	369	411	-10%
Pearl City - Aiea	287	284	1%
Mililani	278	295	-6%
Moanalua - Salt Lake	189	192	-2%
Makaha - Nanakuli	166	151	10%
Kaneohe	152	187	-19%



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

## SINGLE FAMILY HOMES

▼ HOME SALES  
VS 2021 (2,972)

**2,580**  
DOWN 13%

**\$1,113,500**  
UP 16%

▲ MEDIAN SALES PRICE  
VS 2021 (\$960,000)

▲ MEDIAN  
DAY ON THE MARKET  
VS 2021 (9)

**10**  
UP 11%

**3,126**  
DOWN 9%

▼ NEW LISTINGS  
VS 2021 (3,426)

▼ % OF ORIGINAL  
LISTING PRICE RECEIVED  
VS 2021  
(102%)

**101%**  
DOWN 1%

## CONDOMINIUM

▼ HOME SALES  
VS 2021 (4,783)

**4,722**  
DOWN 1%

**\$510,000**  
UP 10%

▲ MEDIAN SALES PRICE  
VS 2021 (\$465,000)

▼ MEDIAN  
DAY ON THE MARKET  
VS 2021 (13)

**11**  
DOWN 15%

**5,438**  
DOWN 2%

▼ NEW LISTINGS  
VS 2021 (5,555)

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

**100%**  
0%





# 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

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## 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



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* <small>Tax rate applied to the net taxable value of the property up to \$1,000,000</small>	\$4.50
Residential A - Tier 2* <small>Tax rate applied to the net taxable value of the property in excess of \$1,000,000</small>	\$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://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)

**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>

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>

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