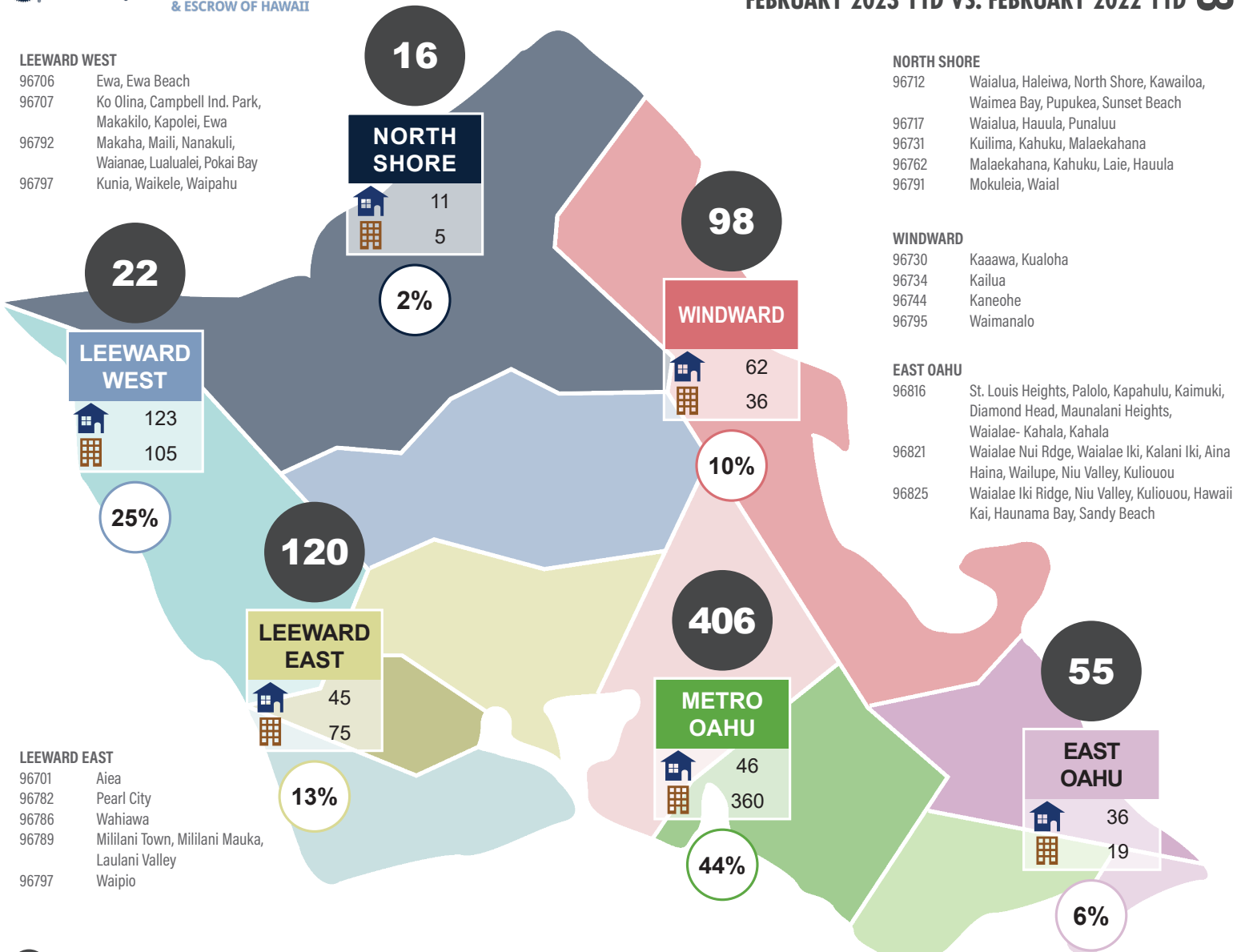


OAHU REAL ESTATE REPORT



OAHU | FEBRUARY 2023

FEBRUARY 2023 YTD VS. FEBRUARY 2022 YTD



LEEWARD WEST

- 96706 Ewa, Ewa Beach
- 96707 Ko Olina, Campbell Ind. Park, Makakilo, Kapolei, Ewa
- 96792 Makaha, Mailli, Nanakuli, Waianae, Luualualei, 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 – February 28, 2023

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through February 28, 2023

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	35%	323	▼	-43%	\$980,000	▼	-10%
🏢 CONDOMINIUM	65%	600	▼	-42%	\$485,000	▼	-3%
OAHU TOTAL SALES		923	▼	-42%			



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

SINGLE FAMILY HOMES February 2023 vs. February 2022

HOME SALES
173
DOWN 28%
VS 2022 (241)

MEDIAN SALES PRICE
\$987,000
DOWN 12%
VS 2022 (\$1,125,000)

MEDIAN DAY ON THE MARKET
47
UP 262%
VS 2022 (13)

TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2023	2022	% Change
Ewa Plain	33	56	-41%
Kailua - Waimanalo	20	22	-9%
Makaha - Nanakuli	20	17	18%
Pearl City - Aiea	17	19	-11%
Hawaii Kai	11	11	0%
Kalihi - Palama	9	11	-18%
Kapahulu - Diamond Head	9	14	-36%
Makakilo	9	11	-18%
Waialae - Kahala	9	9	0%
North Shore	8	5	60%

SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales Feb 2023 vs. Feb 2022			Median Sales Price Feb 2023 vs. Feb 2022		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	4	6	-33%	\$2,137,500	\$2,075,000	3%
Ala Moana - Kakaako	-	-	-	-	-	-
Downtown - Nuuanu	2	9	-78%	\$905,000	\$1,230,000	-26%
Ewa Plain	33	56	-41%	\$910,000	\$907,500	0%
Hawaii Kai	11	11	0%	\$1,700,000	\$1,875,000	-9%
Kailua - Waimanalo	20	22	-9%	\$1,420,000	\$1,470,000	-3%
Kalihi - Palama	9	11	-18%	\$750,000	\$1,055,000	-29%
Kaneohe	6	8	-25%	\$1,140,000	\$1,167,500	-2%
Kapahulu - Diamond Head	9	14	-36%	\$1,305,000	\$1,747,500	-25%
Makaha - Nanakuli	20	17	18%	\$675,000	\$670,000	1%
Makakilo	9	11	-18%	\$850,000	\$1,020,000	-17%
Makiki - Moiliili	2	8	-75%	\$5,700,000	\$1,562,500	265%
Mililani	4	9	-56%	\$1,146,000	\$980,000	17%
Moanalua - Salt Lake	-	1	-100%	-	\$1,430,000	-
North Shore	8	5	60%	\$1,292,750	\$1,750,000	-26%
Pearl City - Aiea	17	19	-11%	\$905,000	\$1,030,000	-12%
Wahiawa	4	5	-20%	\$750,000	\$876,000	-14%
Waialae - Kahala	9	9	0%	\$2,960,000	\$2,980,000	-1%
Waikiki	-	-	-	-	-	-
Waipahu	3	14	-79%	\$888,000	\$974,986	-9%
Windward Coast	3	6	-50%	\$1,080,000	\$1,477,500	-27%
SUMMARY	173	241	-28%	\$987,000	\$1,125,000	-12%

CONDOMINIUM February 2023 vs. February 2022

HOME SALES
325
DOWN 33%
VS 2022 (486)

MEDIAN SALES PRICE
\$480,000
DOWN 3%
VS 2022 (\$497,000)

MEDIAN DAY ON THE MARKET
28
UP 100%
VS 2022 (14)

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2023	2022	% Change
Waikiki	93	100	-7%
Downtown - Nuuanu	40	30	33%
Ala Moana - Kakaako	30	58	-48%
Ewa Plain	25	46	-46%
Mililani	21	32	-34%
Makiki - Moiliili	20	56	-64%
Pearl City - Aiea	16	25	-36%
Hawaii Kai	11	13	-15%
Kailua - Waimanalo	10	10	0%
Kaneohe	10	12	-17%

NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales Feb 2023 vs. Feb 2022			Median Sales Price Feb 2023 vs. Feb 2022		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	30	58	-48%	\$502,500	\$750,000	-33%
Downtown - Nuuanu	40	30	33%	\$490,000	\$500,750	-2%
Ewa Plain	25	46	-46%	\$517,000	\$705,000	-27%
Hawaii Kai	11	13	-15%	\$780,000	\$750,000	4%
Kailua - Waimanalo	10	10	0%	\$759,500	\$850,000	-11%
Kalihi - Palama	6	14	-57%	\$532,500	\$402,500	32%
Kaneohe	10	12	-17%	\$590,000	\$675,000	-13%
Kapahulu - Diamond Head	7	12	-42%	\$790,000	\$580,000	36%
Makaha - Nanakuli	9	15	-40%	\$235,000	\$215,000	9%
Makakilo	7	11	-36%	\$645,000	\$610,000	6%
Makiki - Moiliili	20	56	-64%	\$375,000	\$402,500	-7%
Mililani	21	32	-34%	\$450,000	\$510,000	-12%
Moanalua - Salt Lake	8	24	-67%	\$395,000	\$450,000	-12%
North Shore	2	8	-75%	\$682,500	\$1,057,500	-35%
Pearl City - Aiea	16	25	-36%	\$384,000	\$435,000	-12%
Wahiawa	1	1	0%	\$101,266	\$130,000	-22%
Waialae - Kahala	1	4	-75%	\$580,000	\$714,000	-19%
Waikiki	93	100	-7%	\$390,000	\$382,500	2%
Waipahu	7	11	-36%	\$375,000	\$485,500	-23%
Windward Coast	1	4	-75%	\$475,000	\$220,000	116%
SUMMARY	325	486	-33%	\$480,000	\$497,000	-3%

SINGLE FAMILY HOMES
YEAR-TO-DATE

323
HOMES SOLD
2023

567
HOMES SOLD
2022

-43%

\$980,000
MEDIAN SALES PRICE
2023

\$1,084,250
MEDIAN SALES PRICE
2022

-10%

35
MEDIAN DAYS ON THE MARKET
2023

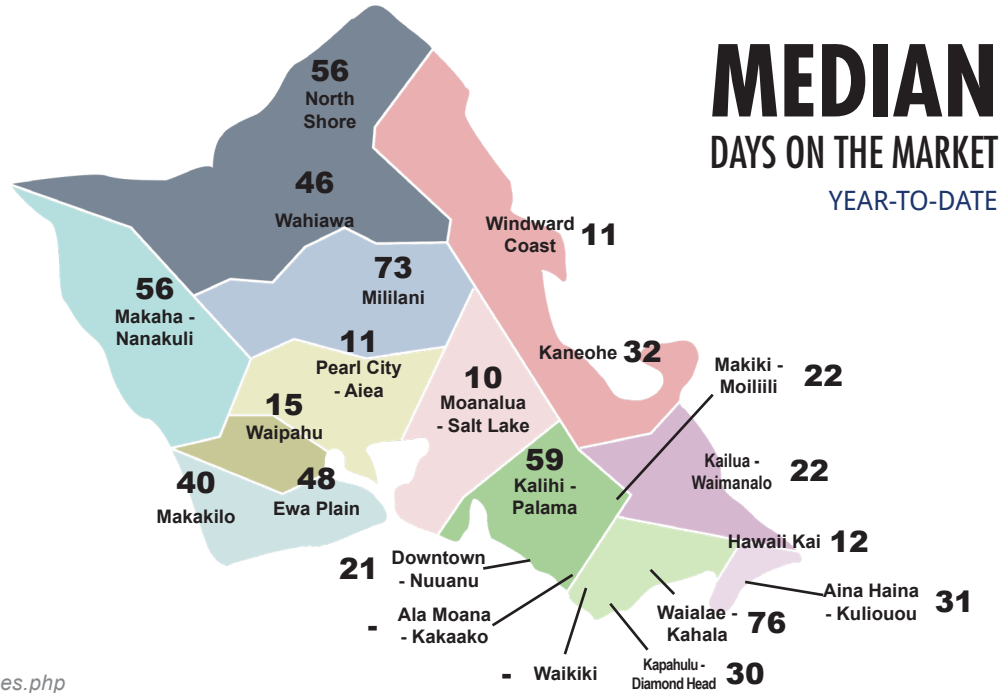
12
MEDIAN DAYS ON THE MARKET
2022

192%

SINGLE FAMILY HOMES	Number of Sales			Median Sales Price		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	10	11	-9%	\$2,137,500	\$1,700,000	26%
Ala Moana - Kakaako	0	1	-100%	-	\$1,205,000	-
Downtown - Nuuanu	8	19	-58%	\$1,129,000	\$1,230,000	-8%
Ewa Plain	55	131	-58%	\$840,000	\$920,000	-9%
Hawaii Kai	16	34	-53%	\$1,437,500	\$1,500,000	-4%
Kailua - Waimanalo	36	55	-35%	\$1,475,000	\$1,490,000	-1%
Kalihi - Palama	15	20	-25%	\$815,000	\$967,500	-16%
Kaneohe	21	23	-9%	\$1,100,000	\$1,210,000	-9%
Kapahulu - Diamond Head	13	31	-58%	\$1,200,000	\$1,585,000	-24%
Makaha - Nanakuli	37	52	-29%	\$660,000	\$710,000	-7%
Makakilo	13	27	-52%	\$839,000	\$1,000,000	-16%
Makiki - Moiliili	9	15	-40%	\$1,600,000	\$1,640,000	-2%
Mililani	6	25	-76%	\$1,031,000	\$1,050,000	-2%
Moanalua - Salt Lake	1	6	-83%	\$953,888	\$1,117,500	-15%
North Shore	11	14	-21%	\$1,389,000	\$1,700,000	-18%
Pearl City - Aiea	31	33	-6%	\$885,000	\$1,070,000	-17%
Wahiawa	8	12	-33%	\$765,000	\$900,500	-15%
Waialae - Kahala	10	11	-9%	\$2,730,000	\$2,750,000	-1%
Waikiki	0	0	-	-	-	-
Waipahu	18	37	-51%	\$915,000	\$905,000	1%
Windward Coast	5	10	-50%	\$1,080,000	\$1,585,000	-32%
SUMMARY	323	567	-43%	\$980,000	\$1,084,250	-10%

TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2023	2022	% Change
Ewa Plain	55	131	-58%
Makaha - Nanakuli	37	52	-29%
Kailua - Waimanalo	36	55	-35%
Pearl City - Aiea	31	33	-6%
Kaneohe	21	23	-9%
Waipahu	18	37	-51%
Hawaii Kai	16	34	-53%
Kalihi - Palama	15	20	-25%
Kapahulu - Diamond Head	13	31	-58%
Makakilo	13	27	-52%



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

CONDOMINIUM
YEAR-TO-DATE

600
CONDOS SOLD
2023
1,038
CONDOS SOLD
2022

-42%

\$485,000
MEDIAN SALES PRICE
2023
\$500,000
MEDIAN SALES PRICE
2022

-3%

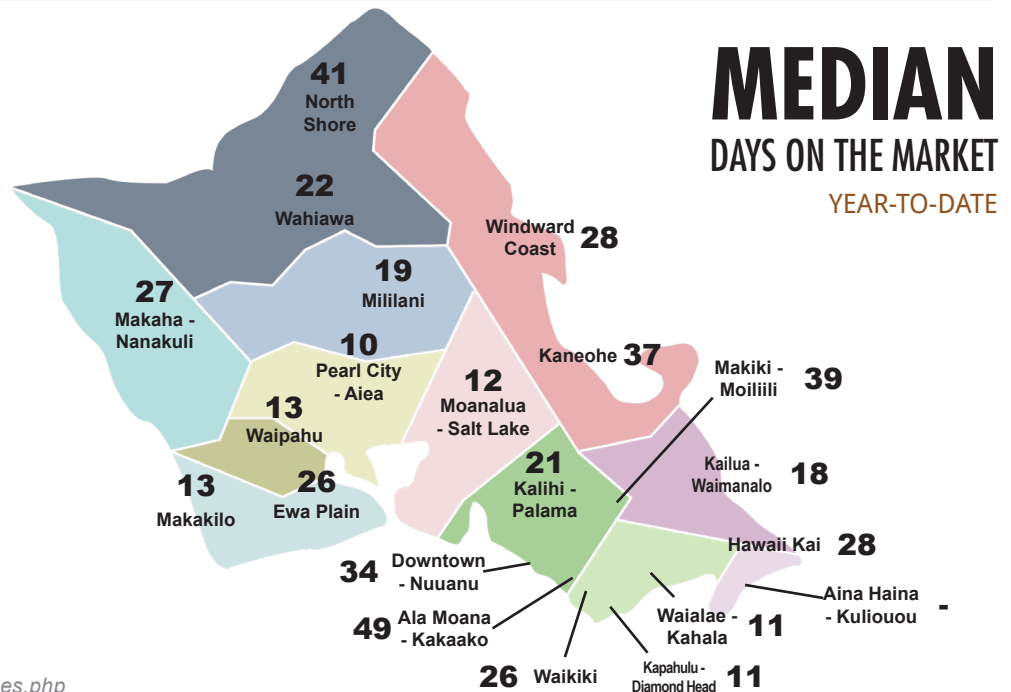
26
MEDIAN DAYS ON THE MARKET
2023
14
MEDIAN DAYS ON THE MARKET
2022
86%

CONDOMINIUM

	Number of Sales			Median Sales Price		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	49	69	123	-44%	\$593,750	\$790,000
Downtown - Nuuanu	34	57	78	-27%	\$560,000	\$503,750
Ewa Plain	26	51	94	-46%	\$522,000	\$702,500
Hawaii Kai	28	16	32	-50%	\$774,500	\$807,500
Kailua - Waimanalo	18	17	16	6%	\$745,000	\$740,000
Kalihi - Palama	21	10	25	-60%	\$443,500	\$430,000
Kaneohe	37	18	28	-36%	\$691,500	\$712,500
Kapahulu - Diamond Head	11	10	23	-57%	\$682,500	\$580,000
Makaha - Nanakuli	27	19	31	-39%	\$230,000	\$230,000
Makakilo	13	15	27	-44%	\$635,000	\$550,000
Makiki - Moiliili	39	45	110	-59%	\$382,000	\$398,750
Mililani	19	39	76	-49%	\$460,000	\$512,500
Moanalua - Salt Lake	12	15	40	-63%	\$440,000	\$446,500
North Shore	41	5	13	-62%	\$875,000	\$850,000
Pearl City - Aiea	10	34	66	-48%	\$415,000	\$451,500
Wahiawa	22	2	5	-60%	\$176,633	\$130,000
Waialae - Kahala	11	3	10	-70%	\$580,000	\$649,000
Waikiki	26	154	201	-23%	\$403,750	\$403,000
Waipahu	13	20	36	-44%	\$497,000	\$487,750
Windward Coast	28	1	4	-75%	\$475,000	\$220,000
SUMMARY	26	600	1,038	-42%	\$485,000	\$500,000

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2023	2022	% Change
Waikiki	154	201	-23%
Ala Moana - Kakaako	69	123	-44%
Downtown - Nuuanu	57	78	-27%
Ewa Plain	51	94	-46%
Makiki - Moiliili	45	110	-59%
Mililani	39	76	-49%
Pearl City - Aiea	34	66	-48%
Waipahu	20	36	-44%
Makaha - Nanakuli	19	31	-39%
Kaneohe	18	28	-36%



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

SINGLE FAMILY HOMES

▼ HOME SALES
VS 2022 (567)

323
DOWN 43%

\$980,000
DOWN 10%

MEDIAN SALES PRICE ▼
VS 2022 (\$1,084,250)

▲ MEDIAN
DAY ON THE MARKET
VS 2022 (12)

35
UP 192%

501
DOWN 27%

NEW LISTINGS ▼
VS 2022 (687)

▼ % OF ORIGINAL
LISTING PRICE RECEIVED
VS 2022 (101%)

96%
DOWN 5%

CONDOMINIUM

▼ HOME SALES
VS 2022 (1,038)

600
DOWN 42%

\$485,000
DOWN 3%

MEDIAN SALES PRICE ▼
VS 2022 (\$500,000)

▲ MEDIAN
DAY ON THE MARKET
VS 2022 (14)

26
UP 86%

986
DOWN 30%

NEW LISTINGS ▼
VS 2022 (1,405)

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

98%
DOWN 2%

*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			
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
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)	X	
Lien Report* if applicable	X	
Financing Statement*, if applicable	X	
Escrow Fees*	X	X
THIRD PARTY FEES:		
Cost of Drafting Mortgage and Note or Agreement of Sale	X	
Cost of Drafting Conveyance Documents & Bills of Sale		X
Cost of Obtaining Buyer's Consents	X	
Cost of Obtaining Seller's Consents (e.g., Lessor's Consent)		X
Buyers Notary Fees, if applicable	X	
Seller's Notary Fees, if applicable		X
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)		X
Required Staking or Survey		X
Homeowner's Condominium Documents, if applicable		X
Condominium and Association Ownership Transfer Fees	X	
FHA or VA Discount Points and any Mortgage Fees	X	
FHA or VA Mandatory Closing Fees		X
Conveyance Tax		X
FIRPTA (Federal Withholding, if applicable)		X
HARPTA (State Withholding, if applicable)		X

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

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://hnlidoc.ehawaii.gov/hnlidoc/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

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.mauicounty.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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