

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, Kawaihoa, 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, 2024 – January 31, 2024

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through January 31, 2024

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

| | % OF CLOSINGS | # OF UNITS RECORDED | | | MEDIAN PRICE | | |
|-----------------------|---------------|---------------------|---|-----|--------------|---|----|
| 🏠 SINGLE FAMILY HOMES | 39% | 184 | ▲ | 23% | \$1,021,016 | ▲ | 5% |
| 🏢 CONDOMINIUM | 61% | 292 | ▲ | 6% | \$502,500 | ▲ | 2% |
| OAHU TOTAL SALES | | 476 | ▲ | 12% | | | |



Yvonne Ahsing | Henson Balais | Jasmine Bishaw | Reta Chin | Darrelle Glushenko | Kalina Goulette | Liz Hughes | Kurt Johnson | Mandy Marumoto | Olivia Morikawa | David Palk | Christine Parke | Kristina Piasecki | Daisy Su | Kai Li Woolworth | Charlene Valencia | Kerra Wong

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

Oahu Escrow & Sales Team

SINGLE FAMILY HOMES JANUARY 2024 vs. JANUARY 2023

| | | |
|---|--|--|
| HOME SALES 184 UP 23% | MEDIAN SALES PRICE \$1,021,016 UP 5% | MEDIAN DAY ON THE MARKET 29 UP 21% |
| VS 2023 (150) | VS 2023 (\$970,000) | VS 2023 (24) |

TOP 10 # OF SALES BY NEIGHBORHOOD

| Single Family Homes | 2024 | 2023 | % Change |
|-------------------------|------|------|----------|
| Ewa Plain | 34 | 22 | 55% |
| Makaha - Nanakuli | 21 | 17 | 24% |
| Kailua - Waimanalo | 15 | 16 | -6% |
| Pearl City - Aiea | 14 | 14 | 0% |
| Hawaii Kai | 11 | 5 | 120% |
| Kaneohe | 10 | 15 | -33% |
| Kapahulu - Diamond Head | 10 | 4 | 150% |
| Mililani | 9 | 2 | 350% |
| Kalihi - Palama | 7 | 6 | 17% |
| Makiki - Moiliili | 7 | 7 | 0% |

SINGLE FAMILY HOMES

| NEIGHBORHOOD | Number of Sales JAN 2024 vs. JAN 2023 | | | Median Sales Price JAN 2024 vs. JAN 2023 | | |
|-------------------------|--|------------|------------|---|------------------|-----------|
| | 2024 | 2023 | % Change | 2024 | 2023 | % Change |
| Aina Haina - Kuliouou | 3 | 6 | -50% | \$1,575,000 | \$2,294,000 | -31% |
| Ala Moana - Kakaako | - | - | - | - | - | - |
| Downtown - Nuuanu | 6 | 6 | 0% | \$1,190,000 | \$1,164,000 | 2% |
| Ewa Plain | 34 | 22 | 55% | \$865,000 | \$810,000 | 7% |
| Hawaii Kai | 11 | 5 | 120% | \$1,675,000 | \$1,275,000 | 31% |
| Kailua - Waimanalo | 15 | 16 | -6% | \$1,725,000 | \$1,487,500 | 16% |
| Kalihi - Palama | 7 | 6 | 17% | \$925,000 | \$927,500 | 0% |
| Kaneohe | 10 | 15 | -33% | \$1,280,000 | \$1,100,000 | 16% |
| Kapahulu - Diamond Head | 10 | 4 | 150% | \$1,425,000 | \$1,100,000 | 30% |
| Makaha - Nanakuli | 21 | 17 | 24% | \$649,000 | \$640,000 | 1% |
| Makakilo | 3 | 4 | -25% | \$799,000 | \$804,500 | -1% |
| Makiki - Moiliili | 7 | 7 | 0% | \$1,488,888 | \$1,435,000 | 4% |
| Mililani | 9 | 2 | 350% | \$975,000 | \$947,500 | 3% |
| Moanalua - Salt Lake | 3 | 1 | 200% | \$1,525,000 | \$953,888 | 60% |
| North Shore | 4 | 3 | 33% | \$2,065,000 | \$1,389,000 | 49% |
| Pearl City - Aiea | 14 | 14 | 0% | \$977,500 | \$850,000 | 15% |
| Wahiawa | 7 | 4 | 75% | \$820,000 | \$837,000 | -2% |
| Waialae - Kahala | 6 | 1 | 500% | \$1,716,500 | \$1,085,000 | 58% |
| Waikiki | - | - | - | - | - | - |
| Waipahu | 7 | 15 | -53% | \$950,000 | \$935,000 | 2% |
| Windward Coast | 7 | 2 | 250% | \$900,000 | \$1,095,000 | -18% |
| SUMMARY | 184 | 150 | 23% | \$1,021,016 | \$970,000 | 5% |

CONDOMINIUM JANUARY 2024 vs. JANUARY 2023

| | | |
|--|--|--|
| HOME SALES 292 UP 6% | MEDIAN SALES PRICE \$502,500 UP 2% | MEDIAN DAY ON THE MARKET 29 UP 21% |
| VS 2023 (275) | VS 2023 (\$495,000) | VS 2023 (24) |

TOP 10 # OF SALES BY NEIGHBORHOOD

| Condominium | 2024 | 2023 | % Change |
|---------------------|------|------|----------|
| Waikiki | 70 | 61 | 15% |
| Ala Moana - Kakaako | 29 | 39 | -26% |
| Makiki - Moiliili | 27 | 25 | 8% |
| Downtown - Nuuanu | 21 | 17 | 24% |
| Pearl City - Aiea | 19 | 18 | 6% |
| Ewa Plain | 18 | 26 | -31% |
| Mililani | 18 | 18 | 0% |
| Waipahu | 16 | 13 | 23% |
| Kalihi - Palama | 11 | 4 | 175% |
| Kaneohe | 10 | 8 | 25% |

| NEIGHBORHOOD | Number of Sales JAN 2024 vs. JAN 2023 | | | Median Sales Price JAN 2024 vs. JAN 2023 | | |
|-------------------------|--|------------|-----------|---|------------------|-----------|
| | 2024 | 2023 | % Change | 2024 | 2023 | % Change |
| Aina Haina - Kuliouou | - | - | - | - | - | - |
| Ala Moana - Kakaako | 29 | 39 | -26% | \$600,000 | \$737,500 | -19% |
| Downtown - Nuuanu | 21 | 17 | 24% | \$550,000 | \$670,000 | -18% |
| Ewa Plain | 18 | 26 | -31% | \$635,000 | \$546,000 | 16% |
| Hawaii Kai | 6 | 5 | 20% | \$774,000 | \$670,000 | 16% |
| Kailua - Waimanalo | 8 | 7 | 14% | \$755,000 | \$712,000 | 6% |
| Kalihi - Palama | 11 | 4 | 175% | \$380,000 | \$345,000 | 10% |
| Kaneohe | 10 | 8 | 25% | \$752,500 | \$752,500 | 0% |
| Kapahulu - Diamond Head | 7 | 3 | 133% | \$607,000 | \$365,000 | 66% |
| Makaha - Nanakuli | 8 | 10 | -20% | \$310,000 | \$214,500 | 45% |
| Makakilo | 6 | 8 | -25% | \$532,500 | \$523,000 | 2% |
| Makiki - Moiliili | 27 | 25 | 8% | \$405,000 | \$382,000 | 6% |
| Mililani | 18 | 18 | 0% | \$535,000 | \$467,500 | 14% |
| Moanalua - Salt Lake | 9 | 7 | 29% | \$400,000 | \$445,000 | -10% |
| North Shore | 3 | 3 | 0% | \$440,000 | \$1,135,000 | -61% |
| Pearl City - Aiea | 19 | 18 | 6% | \$415,000 | \$497,000 | -16% |
| Wahiawa | 2 | 1 | 100% | \$364,000 | \$252,000 | 44% |
| Waialae - Kahala | 4 | 2 | 100% | \$655,000 | \$395,000 | 66% |
| Waikiki | 70 | 61 | 15% | \$424,500 | \$412,000 | 3% |
| Waipahu | 16 | 13 | 23% | \$525,000 | \$510,000 | 3% |
| Windward Coast | - | - | - | - | - | - |
| SUMMARY | 292 | 275 | 6% | \$502,500 | \$495,000 | 2% |

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

SINGLE FAMILY HOMES
YEAR-TO-DATE

184
HOMES SOLD
2024

150
HOMES SOLD
2023

23%

\$1,021,016
MEDIAN SALES PRICE
2024

\$970,000
MEDIAN SALES PRICE
2023

5%

29
MEDIAN DAYS ON THE MARKET
2024

24
MEDIAN DAYS ON THE MARKET
2023

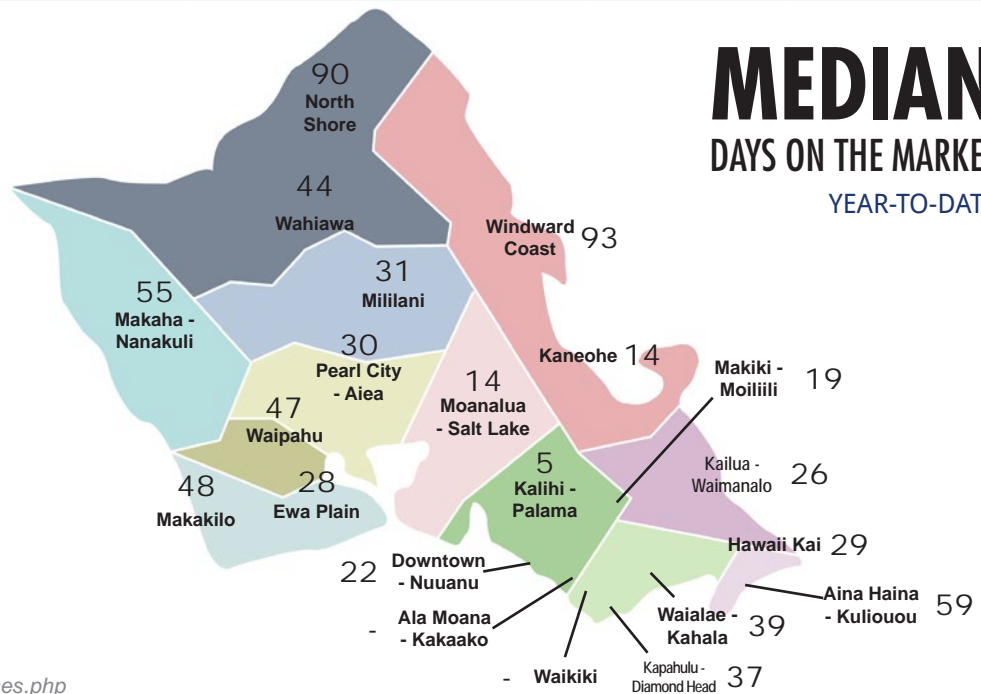
21%

SINGLE FAMILY HOMES

| | Number of Sales | | | Median Sales Price | | |
|-------------------------|-----------------|------------|------------|--------------------|------------------|-----------|
| | 2024 | 2023 | % Change | 2024 | 2023 | % Change |
| Aina Haina - Kuliouou | 3 | 6 | -50% | \$1,575,000 | \$2,294,000 | -31% |
| Ala Moana - Kakaako | - | - | - | - | - | - |
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| Makiki - Moiliili | 7 | 7 | 0% | \$1,488,888 | \$1,435,000 | 4% |
| Mililani | 9 | 2 | 350% | \$975,000 | \$947,500 | 3% |
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| Pearl City - Aiea | 14 | 14 | 0% | \$977,500 | \$850,000 | 15% |
| Wahiawa | 7 | 4 | 75% | \$820,000 | \$837,000 | -2% |
| Waialae - Kahala | 6 | 1 | 500% | \$1,716,500 | \$1,085,000 | 58% |
| Waikiki | - | - | - | - | - | - |
| Waipahu | 7 | 15 | -53% | \$950,000 | \$935,000 | 2% |
| Windward Coast | 7 | 2 | 250% | \$900,000 | \$1,095,000 | -18% |
| SUMMARY | 184 | 150 | 23% | \$1,021,016 | \$970,000 | 5% |

TOP 10 # OF SALES BY NEIGHBORHOOD

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

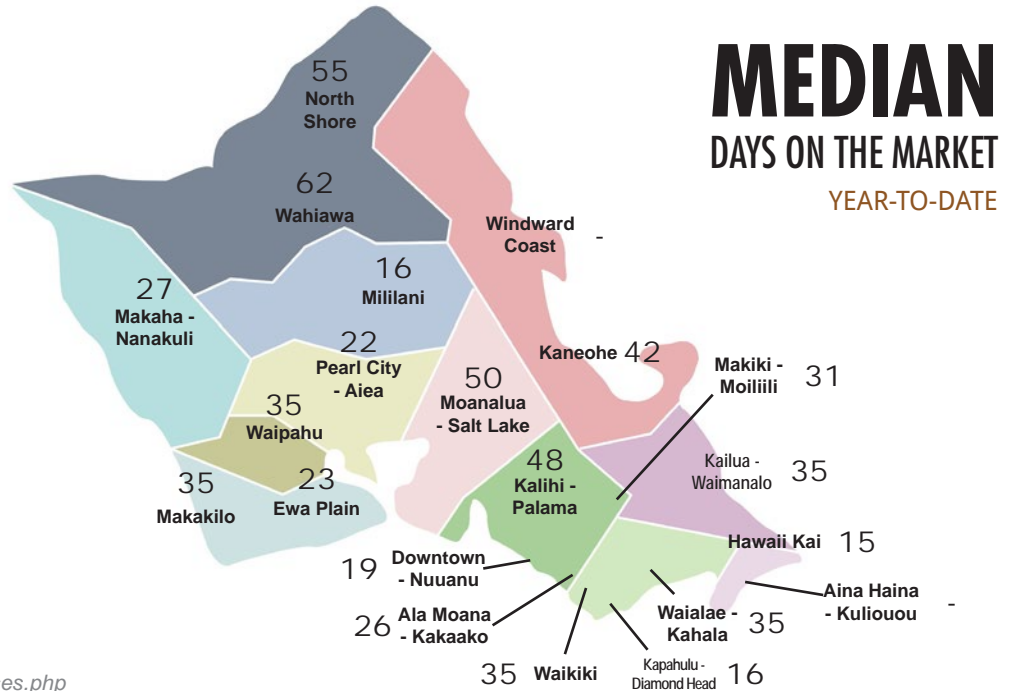
CONDOMINIUM
YEAR-TO-DATE

| | | | | | |
|----------------------------|---------|---|---------|---|----------|
| 292 CONDOS SOLD 2024 | ▲ 6% | \$502,500 MEDIAN SALES PRICE 2024 | ▲ 2% | 29 MEDIAN DAYS ON THE MARKET 2024 | ▲ 21% |
| 275 CONDOS SOLD 2023 | | \$495,000 MEDIAN SALES PRICE 2023 | | 24 MEDIAN DAYS ON THE MARKET 2023 | |

| CONDOMINIUM | Number of Sales | | | Median Sales Price | | |
|-------------------------|-----------------|------------|-----------|--------------------|------------------|-----------|
| | 2024 | 2023 | % Change | 2024 | 2023 | % Change |
| Aina Haina - Kuliouou | - | - | - | - | - | - |
| Ala Moana - Kakaako | 29 | 39 | -26% | \$600,000 | \$737,500 | -19% |
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| Kaneohe | 10 | 8 | 25% | \$752,500 | \$752,500 | 0% |
| Kapahulu - Diamond Head | 7 | 3 | 133% | \$607,000 | \$365,000 | 66% |
| Makaha - Nanakuli | 8 | 10 | -20% | \$310,000 | \$214,500 | 45% |
| Makakilo | 6 | 8 | -25% | \$532,500 | \$523,000 | 2% |
| Makiki - Moiliili | 27 | 25 | 8% | \$405,000 | \$382,000 | 6% |
| Mililani | 18 | 18 | 0% | \$535,000 | \$467,500 | 14% |
| Moanalua - Salt Lake | 9 | 7 | 29% | \$400,000 | \$445,000 | -10% |
| North Shore | 3 | 3 | 0% | \$440,000 | \$1,135,000 | -61% |
| Pearl City - Aiea | 19 | 18 | 6% | \$415,000 | \$497,000 | -16% |
| Wahiawa | 2 | 1 | 100% | \$364,000 | \$252,000 | 44% |
| Waialae - Kahala | 4 | 2 | 100% | \$655,000 | \$395,000 | 66% |
| Waikiki | 70 | 61 | 15% | \$424,500 | \$412,000 | 3% |
| Waipahu | 16 | 13 | 23% | \$525,000 | \$510,000 | 3% |
| Windward Coast | - | - | - | - | - | - |
| SUMMARY | 292 | 275 | 6% | \$502,500 | \$495,000 | 2% |

TOP 10 # OF SALES BY NEIGHBORHOOD

| Condominium | 2024 | 2023 | % Change |
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| Waipahu | 16 | 13 | 23% |
| Kalihi - Palama | 11 | 4 | 175% |
| Kaneohe | 10 | 8 | 25% |



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

SINGLE FAMILY HOMES

▲ HOME SALES
VS 2023 (150)

184
UP 23%

\$1,021,016
UP 5%

MEDIAN SALES PRICE ▲
VS 2023 (\$970,000)

▲ MEDIAN
DAY ON THE MARKET
VS 2023 (24)

29
UP 21%

285
UP 6%

NEW LISTINGS ▲
VS 2023 (268)

▲ % OF ORIGINAL
LISTING PRICE RECEIVED
VS 2023 (95%)

98%
UP 3%

CONDOMINIUM

▲ HOME SALES
VS 2023 (275)

292
UP 6%

\$502,500
UP 2%

MEDIAN SALES PRICE ▲
VS 2023 (\$495,000)

▲ MEDIAN
DAY ON THE MARKET
VS 2023 (24)

29
UP 21%

581
UP 11%

NEW LISTINGS ▲
VS 2023 (523)

▼ % OF ORIGINAL
LISTING PRICE RECEIVED
VS 2023 (98%)

97%
DOWN 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:

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

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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.

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.

*FNT Internal Update July, 2018

STATE OF HAWAII | ALL COUNTIES
REAL PROPERTY TAX
 FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024

Honolulu County

| CLASS | Taxable Building per/\$1,000 |
|---|------------------------------|
| Residential Principal Residence | \$3.50 |
| Hotel and resort | \$13.90 |
| Commercial | \$12.40 |
| Industrial | \$12.40 |
| Agricultural | \$5.70 |
| Preservation | \$5.70 |
| Public service | \$0.00 |
| Vacant agricultural | \$ 8.50 |
| 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 |
| Bed and breakfast home | \$6.50 |

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due
 For More Information Visit: www.realpropertyhonolulu.com

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, 2023 1st half of fiscal year tax payment due
Dec 31, 2023 Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year
Feb 20, 2024 2nd half of fiscal year tax payment due
June 30, 2024 Deadline for filing exemption claims & ownership documents for February 20th real prop taxes the following year
 For More Information Visit: https://hawaiipropertytax.com/tax_rates.html

Maui County

2023-2024

| CLASS | All rates are per \$1,000 of net taxable assessed valuation |
|--|---|
| Owner-Occupied | |
| Tier 1, Up to \$1 Million | \$1.90 |
| Tier 2, \$1,000,001 to \$3 Million | \$2.00 |
| Tier 3, More Than \$3 Million | \$2.75 |
| Non-Owner-Occupied | |
| Tier 1, Up to \$1 Million | \$5.85 |
| Tier 2, \$1,000,001 to \$4.5 Million | \$8.00 |
| Tier 3, More Than \$4.5 Million | \$12.50 |
| Apartment | \$3.50 |
| Hotel And Resort | \$11.75 |
| Time Share | \$14.60 |
| Transient Vacation Rental/Short-Term Rental Home | \$11.85 |
| Long-Term Rental | |
| Tier 1, Up to \$1 Million | \$3.00 |
| Tier 2, \$1,000,001 to \$3 Million | \$5.00 |
| Tier 3, More Than \$3 Million | \$8.00 |
| Agricultural | \$5.74 |
| Conservation | \$6.43 |
| Commercial | \$6.05 |
| Industrial | \$7.05 |
| Commercialized Residential | \$4.40 |

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Dec 31, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due
 For Info On Classifications Visit: www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes

Kauai County

| CLASS | Tax Rate per/\$1,000 |
|-------------------------|----------------------|
| Homestead | \$2.59 |
| Residential | \$5.45 |
| Vacation Rental | \$9.85 |
| Hotel and 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, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due
 For more information visit: www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax/Assessment

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