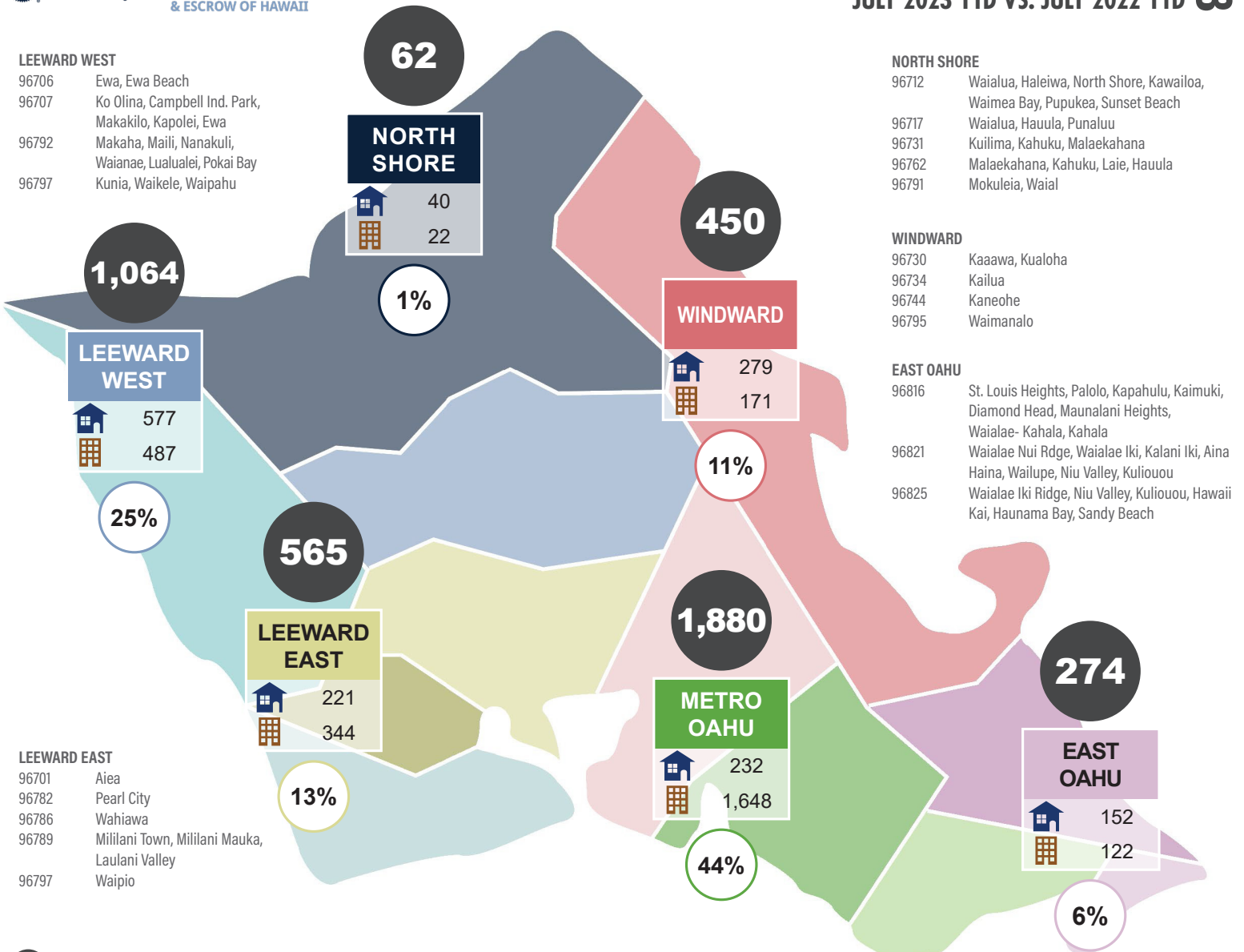


OAHU REAL ESTATE REPORT



OAHU | JULY 2023

JULY 2023 YTD VS. JULY 2022 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 January 1, 2023 – July 31, 2023

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through July 31, 2023

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	35%	1,501	▼	-34%	\$1,050,000	▼	-5%
🏢 CONDOMINIUM	65%	2,794	▼	-34%	\$500,000	▼	-3%
OAHU TOTAL SALES		4,295	▼	-34%			



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 July 2023 vs. July 2022

HOME SALES
224
DOWN 28%
VS 2022 (312)

MEDIAN SALES PRICE
\$1,090,000
DOWN 2%
VS 2022 (\$1,107,944)

MEDIAN DAY ON THE MARKET
16
UP 46%
VS 2022 (11)

TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2023	2022	% Change
Ewa Plain	33	64	-48%
Kailua - Waimanalo	26	33	-21%
Makaha - Nanakuli	23	21	10%
Waipahu	18	21	-14%
Kaneohe	17	14	21%
Pearl City - Aiea	16	22	-27%
Makakilo	14	13	8%
Mililani	12	13	-8%
Kapahulu - Diamond Head	11	25	-56%
Kalihi - Palama	9	13	-31%

SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales July 2023 vs. July 2022			Median Sales Price July 2023 vs. July 2022		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	4	7	-43%	\$1,637,500	\$1,550,000	6%
Ala Moana - Kakaako	2	-	-	\$1,431,250	-	-
Downtown - Nuuanu	4	9	-56%	\$1,082,500	\$1,725,000	-37%
Ewa Plain	33	64	-48%	\$850,000	\$950,000	-11%
Hawaii Kai	6	7	-14%	\$1,475,000	\$1,450,000	2%
Kailua - Waimanalo	26	33	-21%	\$1,560,000	\$1,600,000	-3%
Kalihi - Palama	9	13	-31%	\$929,000	\$925,000	0%
Kaneohe	17	14	21%	\$1,165,000	\$1,287,500	-10%
Kapahulu - Diamond Head	11	25	-56%	\$1,450,000	\$1,300,000	12%
Makaha - Nanakuli	23	21	10%	\$700,000	\$680,000	3%
Makakilo	14	13	8%	\$1,100,000	\$930,000	18%
Makiki - Moiliili	8	11	-27%	\$1,656,605	\$1,425,000	16%
Mililani	12	13	-8%	\$1,158,500	\$1,065,000	9%
Moanalua - Salt Lake	2	2	0%	\$1,094,000	\$1,087,500	1%
North Shore	4	12	-67%	\$989,500	\$2,001,250	-51%
Pearl City - Aiea	16	22	-27%	\$980,000	\$1,128,500	-13%
Wahiawa	4	12	-67%	\$829,500	\$777,500	7%
Waialae - Kahala	7	9	-22%	\$2,540,000	\$3,125,000	-19%
Waikiki	-	-	-	-	-	-
Waipahu	18	21	-14%	\$955,000	\$1,015,000	-6%
Windward Coast	4	4	0%	\$1,155,000	\$1,437,500	-20%
SUMMARY	224	312	-28%	\$1,090,000	\$1,107,944	-2%

CONDOMINIUM July 2023 vs. July 2022

HOME SALES
422
DOWN 19%
VS 2022 (518)

MEDIAN SALES PRICE
\$500,000
0%
VS 2022 (\$500,000)

MEDIAN DAY ON THE MARKET
16
UP 33%
VS 2022 (12)

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2023	2022	% Change
Waikiki	78	104	-25%
Makiki - Moiliili	54	61	-11%
Ala Moana - Kakaako	41	54	-24%
Ewa Plain	39	51	-24%
Mililani	33	36	-8%
Downtown - Nuuanu	32	42	-24%
Pearl City - Aiea	26	39	-33%
Kaneohe	16	17	-6%
Waipahu	15	17	-12%
Hawaii Kai	14	15	-7%

NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales July 2023 vs. July 2022			Median Sales Price July 2023 vs. July 2022		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	41	54	-24%	\$732,000	\$732,500	0%
Downtown - Nuuanu	32	42	-24%	\$608,500	\$423,000	44%
Ewa Plain	39	51	-24%	\$680,000	\$630,000	8%
Hawaii Kai	14	15	-7%	\$859,500	\$955,000	-10%
Kailua - Waimanalo	6	8	-25%	\$750,500	\$721,500	4%
Kalihi - Palama	6	11	-45%	\$372,500	\$420,000	-11%
Kaneohe	16	17	-6%	\$763,000	\$610,000	25%
Kapahulu - Diamond Head	9	4	125%	\$2,300,000	\$609,500	277%
Makaha - Nanakuli	14	15	-7%	\$226,250	\$245,000	-8%
Makakilo	8	11	-27%	\$607,500	\$512,000	19%
Makiki - Moiliili	54	61	-11%	\$395,500	\$407,000	-3%
Mililani	33	36	-8%	\$500,000	\$552,500	-10%
Moanalua - Salt Lake	14	13	8%	\$467,500	\$470,000	-1%
North Shore	2	10	-80%	\$557,500	\$885,000	-37%
Pearl City - Aiea	26	39	-33%	\$475,000	\$475,000	0%
Wahiawa	5	5	0%	\$284,000	\$340,000	-16%
Waialae - Kahala	7	4	75%	\$125,000	\$645,000	-81%
Waikiki	78	104	-25%	\$389,775	\$442,000	-12%
Waipahu	15	17	-12%	\$490,000	\$527,000	-7%
Windward Coast	3	1	200%	\$169,000	\$495,000	-66%
SUMMARY	422	518	-19%	\$500,000	\$500,000	0%

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

SINGLE FAMILY HOMES

YEAR-TO-DATE

1,501
HOMES SOLD
2023

2,266
HOMES SOLD
2022

-34%

\$1,050,000
MEDIAN SALES PRICE
2023

\$1,110,500
MEDIAN SALES PRICE
2022

-5%

24
MEDIAN DAYS ON THE MARKET
2023

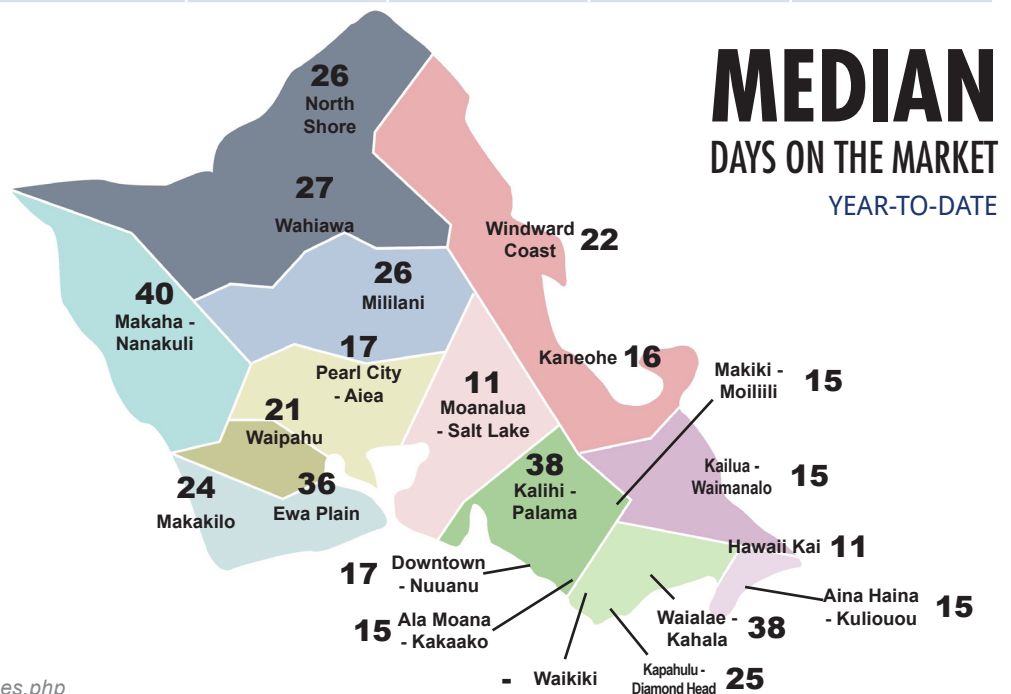
10
MEDIAN DAYS ON THE MARKET
2022

140%

SINGLE FAMILY HOMES	Number of Sales			Median Sales Price		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	41	51	-20%	\$1,875,000	\$1,840,000	2%
Ala Moana - Kakaako	4	6	-33%	\$1,243,750	\$1,362,500	-9%
Downtown - Nuuanu	25	56	-55%	\$1,100,000	\$1,325,000	-17%
Ewa Plain	273	472	-42%	\$894,500	\$935,000	-4%
Hawaii Kai	68	115	-41%	\$1,450,000	\$1,600,000	-9%
Kailua - Waimanalo	156	210	-26%	\$1,570,000	\$1,600,000	-2%
Kalihi - Palama	58	87	-33%	\$890,000	\$961,000	-7%
Kaneohe	97	127	-24%	\$1,108,000	\$1,275,000	-13%
Kapahulu - Diamond Head	72	122	-41%	\$1,364,000	\$1,420,000	-4%
Makaha - Nanakuli	144	188	-23%	\$670,000	\$720,000	-7%
Makakilo	65	100	-35%	\$1,020,000	\$988,000	3%
Makiki - Moiliili	56	77	-27%	\$1,497,500	\$1,680,000	-11%
Mililani	80	125	-36%	\$1,055,000	\$1,080,000	-2%
Moanalua - Salt Lake	17	28	-39%	\$1,050,000	\$1,249,500	-16%
North Shore	40	74	-46%	\$1,472,000	\$1,770,000	-17%
Pearl City - Aiea	111	136	-18%	\$950,000	\$1,070,500	-11%
Wahiawa	30	49	-39%	\$840,000	\$900,000	-7%
Waialae - Kahala	43	54	-20%	\$2,485,000	\$2,449,000	1%
Waikiki	0	1	-100%	-	\$1,500,000	-
Waipahu	95	150	-37%	\$930,000	\$960,000	-3%
Windward Coast	26	38	-32%	\$1,155,000	\$1,260,000	-8%
SUMMARY	1,501	2,266	-34%	\$1,050,000	\$1,110,500	-5%

TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2023	2022	% Change
Ewa Plain	273	472	-42%
Kailua - Waimanalo	156	210	-26%
Makaha - Nanakuli	144	188	-23%
Pearl City - Aiea	111	136	-18%
Kaneohe	97	127	-24%
Waipahu	95	150	-37%
Mililani	80	125	-36%
Kapahulu - Diamond Head	72	122	-41%
Hawaii Kai	68	115	-41%
Makakilo	65	100	-35%



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

CONDOMINIUM
YEAR-TO-DATE

2,794
CONDOS SOLD
2023
4,214
CONDOS SOLD
2022

-34%

\$500,000
MEDIAN SALES PRICE
2023
\$515,000
MEDIAN SALES PRICE
2022

-3%

21
MEDIAN DAYS ON THE MARKET
2023
11
MEDIAN DAYS ON THE MARKET
2022

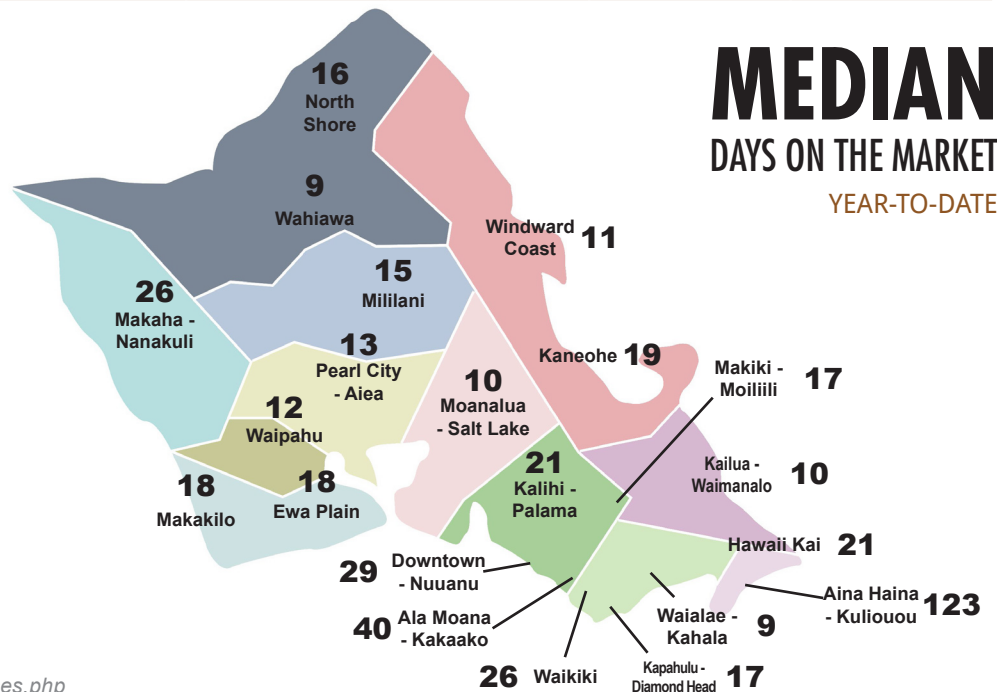
91%

CONDOMINIUM

	Number of Sales			Median Sales Price		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	1	3	-67%	\$655,000	\$808,000	-19%
Ala Moana - Kakaako	319	481	-34%	\$680,000	\$765,000	-11%
Downtown - Nuuanu	198	336	-41%	\$565,000	\$578,000	-2%
Ewa Plain	234	389	-40%	\$670,000	\$693,000	-3%
Hawaii Kai	94	131	-28%	\$839,500	\$845,000	-1%
Kailua - Waimanalo	68	65	5%	\$730,000	\$765,000	-5%
Kalihi - Palama	61	92	-34%	\$385,000	\$410,000	-6%
Kaneohe	88	135	-35%	\$680,000	\$705,000	-4%
Kapahulu - Diamond Head	38	64	-41%	\$1,080,000	\$622,500	73%
Makaha - Nanakuli	93	152	-39%	\$249,000	\$242,000	3%
Makakilo	71	106	-33%	\$550,000	\$557,500	-1%
Makiki - Moiliili	279	486	-43%	\$410,000	\$410,000	0%
Mililani	181	246	-26%	\$505,000	\$520,000	-3%
Moanalua - Salt Lake	96	168	-43%	\$442,500	\$450,000	-2%
North Shore	22	49	-55%	\$822,500	\$826,250	0%
Pearl City - Aiea	148	256	-42%	\$475,000	\$470,000	1%
Wahiawa	15	19	-21%	\$324,000	\$249,500	30%
Waialae - Kahala	27	38	-29%	\$630,000	\$622,500	1%
Waikiki	657	849	-23%	\$412,000	\$440,000	-6%
Waipahu	89	134	-34%	\$500,000	\$510,000	-2%
Windward Coast	15	15	0%	\$150,000	\$418,000	-64%
SUMMARY	2,794	4,214	-34%	\$500,000	\$515,000	-3%

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2023	2022	% Change
Waikiki	657	849	-23%
Ala Moana - Kakaako	319	481	-34%
Makiki - Moiliili	279	486	-43%
Ewa Plain	234	389	-40%
Downtown - Nuuanu	198	336	-41%
Mililani	181	246	-26%
Pearl City - Aiea	148	256	-42%
Moanalua - Salt Lake	96	168	-43%
Hawaii Kai	94	131	-28%
Makaha - Nanakuli	93	152	-39%



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

SINGLE FAMILY HOMES

▼ HOME SALES
VS 2022 (2,266)

1,501
DOWN 34%

\$1,050,000
DOWN 5%

▼ MEDIAN SALES PRICE
VS 2022 (\$1,110,500)

▲ MEDIAN
DAY ON THE MARKET
VS 2022 (10)

24
UP 140%

1,994
DOWN 27%

▼ NEW LISTINGS
VS 2022 (2,745)

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

98%
DOWN 3%

CONDOMINIUM

▼ HOME SALES
VS 2022 (4,214)

2,794
DOWN 34%

\$500,000
DOWN 3%

▼ MEDIAN SALES PRICE
VS 2022 (\$515,000)

▲ MEDIAN
DAY ON THE MARKET
VS 2022 (11)

21
UP 91%

3,686
DOWN 24%

▼ NEW LISTINGS
VS 2022 (4,830)

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

99%
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

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.

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
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: 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
Sep 30, 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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