

OAHU REAL ESTATE REPORT

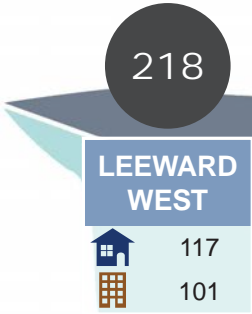


OAHU | FEBRUARY 2024

FEBRUARY 2024 YTD VS. FEBRUARY 2023 YTD

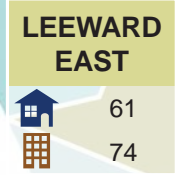
LEEWARD WEST

- 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



LEEWARD EAST

- 96701 Aiea
- 96782 Pearl City
- 96786 Wahiawa
- 96789 Mililani Town, Mililani Mauka, Laulani Valley
- 96797 Waipio



Number of Recorded transactions from February 1, 2024 – February 29, 2024



Single Family Homes



Condominiums



% of Closed Sales by Districts through February 29, 2024

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
SINGLE FAMILY HOMES	37%	363	▲	12%	\$1,055,000	▲	8%
CONDOMINIUM	63%	626	▲	4%	\$510,000	▲	5%
OAHU TOTAL SALES		989	▲	7%			

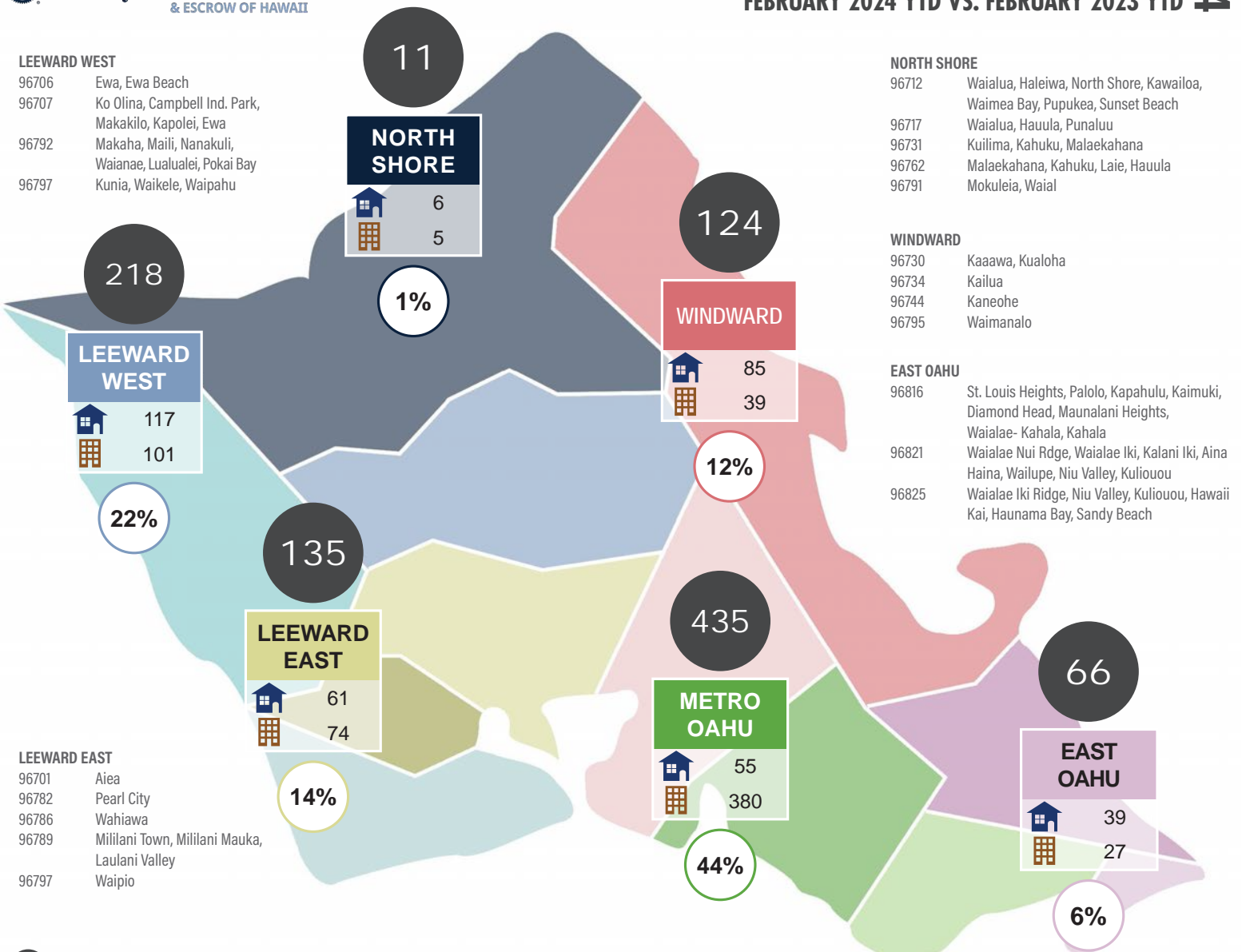


Yvonne Ahsing | Henson Balais | Jasmine Bishaw | Reta Chin | Darrelle Glushenko | Kalia Goulette | Liz Hughes | Kurt Johnson | Mandy Marumoto | Olivia Morikawa | David Palk | Christine Parke | Kristina Piasecki | Daisy Su | Kai Li Woolworth | Charlene Valencia | Kerra Wong

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



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

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

SINGLE FAMILY HOMES FEBRUARY 2024 VS. FEBRUARY 2023

HOME SALES 179 UP 4% VS 2023 (173)	MEDIAN SALES PRICE \$1,075,000 UP 9% VS 2023 (\$987,000)	MEDIAN DAY ON THE MARKET 30 DOWN 36% VS 2023 (47)
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TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2024	2023	% Change
Kailua - Waimanalo	27	20	35%
Kaneohe	22	6	267%
Ewa Plain	21	33	-36%
Pearl City - Aiea	16	17	-6%
Makaha - Nanakuli	15	20	-25%
Waipahu	12	3	300%
Mililani	10	4	150%
Hawaii Kai	9	11	-18%
Kapahulu - Diamond Head	8	9	-11%
Aina Haina - Kuliouou	7	4	75%

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	7	4	75%	\$1,980,000	\$2,137,500	-7%
Ala Moana - Kakaako	1	-	-	\$900,000	-	-
Downtown - Nuuanu	1	2	-50%	\$880,000	\$905,000	-3%
Ewa Plain	21	33	-36%	\$815,000	\$910,000	-10%
Hawaii Kai	9	11	-18%	\$2,300,000	\$1,700,000	35%
Kailua - Waimanalo	27	20	35%	\$1,715,000	\$1,420,000	21%
Kalihi - Palama	6	9	-33%	\$1,090,000	\$750,000	45%
Kaneohe	22	6	267%	\$1,125,000	\$1,140,000	-1%
Kapahulu - Diamond Head	8	9	-11%	\$1,285,000	\$1,305,000	-2%
Makaha - Nanakuli	15	20	-25%	\$725,000	\$675,000	7%
Makakilo	4	9	-56%	\$902,500	\$850,000	6%
Makiki - Moiliili	4	2	100%	\$1,711,500	\$5,700,000	-70%
Mililani	10	4	150%	\$1,072,500	\$1,146,000	-6%
Moanalua - Salt Lake	2	-	-	\$1,465,000	-	-
North Shore	2	8	-75%	\$1,655,000	\$1,292,750	28%
Pearl City - Aiea	16	17	-6%	\$945,000	\$905,000	4%
Wahiawa	5	4	25%	\$800,000	\$750,000	7%
Waialae - Kahala	3	9	-67%	\$4,500,000	\$2,960,000	52%
Waikiki	-	-	-	-	-	-
Waipahu	12	3	300%	\$897,000	\$888,000	1%
Windward Coast	4	3	33%	\$960,000	\$1,080,000	-11%
SUMMARY	179	173	4%	\$1,075,000	\$987,000	9%

CONDOMINIUM FEBRUARY 2024 VS. FEBRUARY 2023

HOME SALES 334 UP 3% VS 2023 (325)	MEDIAN SALES PRICE \$512,500 UP 7% VS 2023 (\$480,000)	MEDIAN DAY ON THE MARKET 39 UP 39% VS 2023 (28)
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TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2024	2023	% Change
Waikiki	85	93	-9%
Makiki - Moiliili	39	20	95%
Ala Moana - Kakaako	29	30	-3%
Ewa Plain	27	25	8%
Downtown - Nuuanu	26	40	-35%
Mililani	18	21	-14%
Pearl City - Aiea	16	16	0%
Hawaii Kai	14	11	27%
Moanalua - Salt Lake	14	8	75%
Makakilo	13	7	86%

NEIGHBORHOOD

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	30	-3%	\$477,000	\$502,500	-5%
Downtown - Nuuanu	26	40	-35%	\$608,000	\$490,000	24%
Ewa Plain	27	25	8%	\$680,000	\$517,000	32%
Hawaii Kai	14	11	27%	\$708,500	\$780,000	-9%
Kailua - Waimanalo	10	10	0%	\$697,000	\$759,500	-8%
Kalihi - Palama	8	6	33%	\$377,000	\$532,500	-29%
Kaneohe	8	10	-20%	\$777,500	\$590,000	32%
Kapahulu - Diamond Head	5	7	-29%	\$1,000,000	\$790,000	27%
Makaha - Nanakuli	6	9	-33%	\$335,000	\$235,000	43%
Makakilo	13	7	86%	\$665,000	\$645,000	3%
Makiki - Moiliili	39	20	95%	\$415,000	\$375,000	11%
Mililani	18	21	-14%	\$540,000	\$450,000	20%
Moanalua - Salt Lake	14	8	75%	\$433,000	\$395,000	10%
North Shore	2	2	0%	\$917,500	\$682,500	34%
Pearl City - Aiea	16	16	0%	\$412,500	\$384,000	7%
Wahiawa	1	1	0%	\$350,000	\$101,266	246%
Waialae - Kahala	3	1	200%	\$495,000	\$580,000	-15%
Waikiki	85	93	-9%	\$443,000	\$390,000	14%
Waipahu	7	7	0%	\$405,000	\$375,000	8%
Windward Coast	3	1	200%	\$369,900	\$475,000	-22%
SUMMARY	334	325	3%	\$512,500	\$480,000	7%

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

SINGLE FAMILY HOMES

YEAR-TO-DATE

363
HOMES SOLD
2024

323
HOMES SOLD
2023

▲
12%

\$1,055,000
MEDIAN SALES PRICE
2024

\$980,000
MEDIAN SALES PRICE
2023

▲
8%

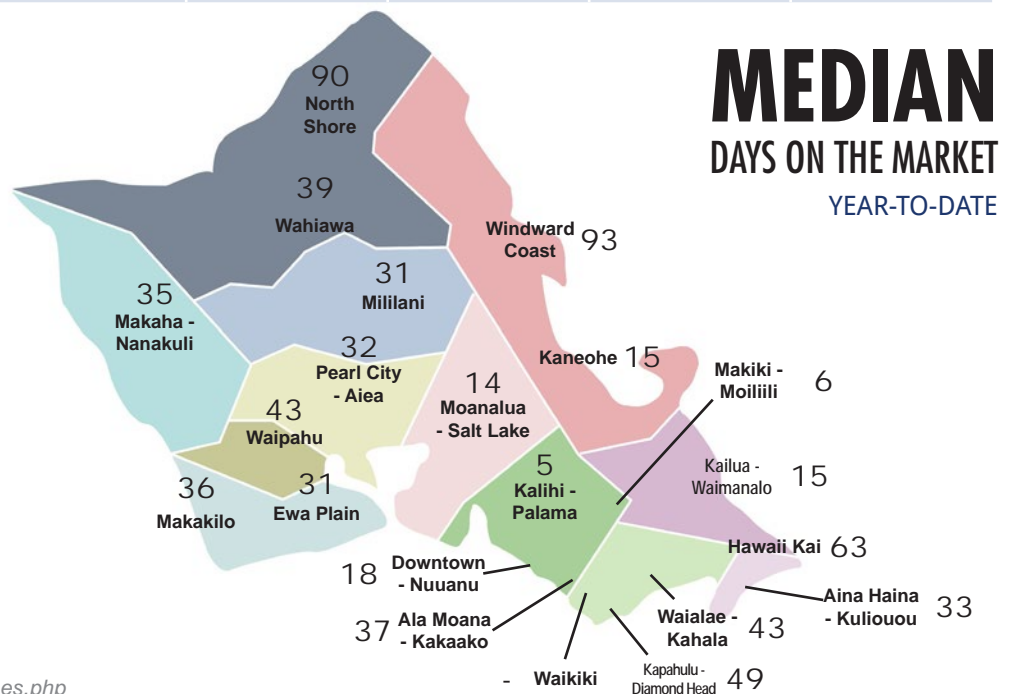
29
MEDIAN DAYS ON THE MARKET
2024

35
MEDIAN DAYS ON THE MARKET
2023

▼
17%

SINGLE FAMILY HOMES	Number of Sales			Median Sales Price		
	2024	2023	% Change	2024	2023	% Change
Aina Haina - Kuliouou	10	10	0%	\$1,587,500	\$2,137,500	-26%
Ala Moana - Kakaako	1	0	-	\$900,000	-	-
Downtown - Nuuanu	7	8	-13%	\$1,100,000	\$1,129,000	-3%
Ewa Plain	55	55	0%	\$850,000	\$840,000	1%
Hawaii Kai	20	16	25%	\$1,712,500	\$1,437,500	19%
Kailua - Waimanalo	42	36	17%	\$1,720,000	\$1,475,000	17%
Kalihi - Palama	13	15	-13%	\$935,000	\$815,000	15%
Kaneohe	32	21	52%	\$1,175,000	\$1,100,000	7%
Kapahulu - Diamond Head	18	13	38%	\$1,345,000	\$1,200,000	12%
Makaha - Nanakuli	36	37	-3%	\$685,000	\$660,000	4%
Makakilo	7	13	-46%	\$799,000	\$839,000	-5%
Makiki - Moiliili	11	9	22%	\$1,600,000	\$1,600,000	0%
Mililani	19	6	217%	\$1,060,000	\$1,031,000	3%
Moanalua - Salt Lake	5	1	400%	\$1,525,000	\$953,888	60%
North Shore	6	11	-45%	\$1,655,000	\$1,389,000	19%
Pearl City - Aiea	30	31	-3%	\$957,500	\$885,000	8%
Wahiawa	12	8	50%	\$810,000	\$765,000	6%
Waialae - Kahala	9	10	-10%	\$2,400,000	\$2,730,000	-12%
Waikiki	0	0	-	-	-	-
Waipahu	19	18	6%	\$900,000	\$915,000	-2%
Windward Coast	11	5	120%	\$925,000	\$1,080,000	-14%
SUMMARY	363	323	12%	\$1,055,000	\$980,000	8%

TOP 10 # OF SALES BY NEIGHBORHOOD			
Homes	2024	2023	% Change
Ewa Plain	55	55	0%
Kailua - Waimanalo	42	36	17%
Makaha - Nanakuli	36	37	-3%
Kaneohe	32	21	52%
Pearl City - Aiea	30	31	-3%
Hawaii Kai	20	16	25%
Mililani	19	6	217%
Waipahu	19	18	6%
Kapahulu - Diamond Head	18	13	38%
Kalihi - Palama	13	15	-13%



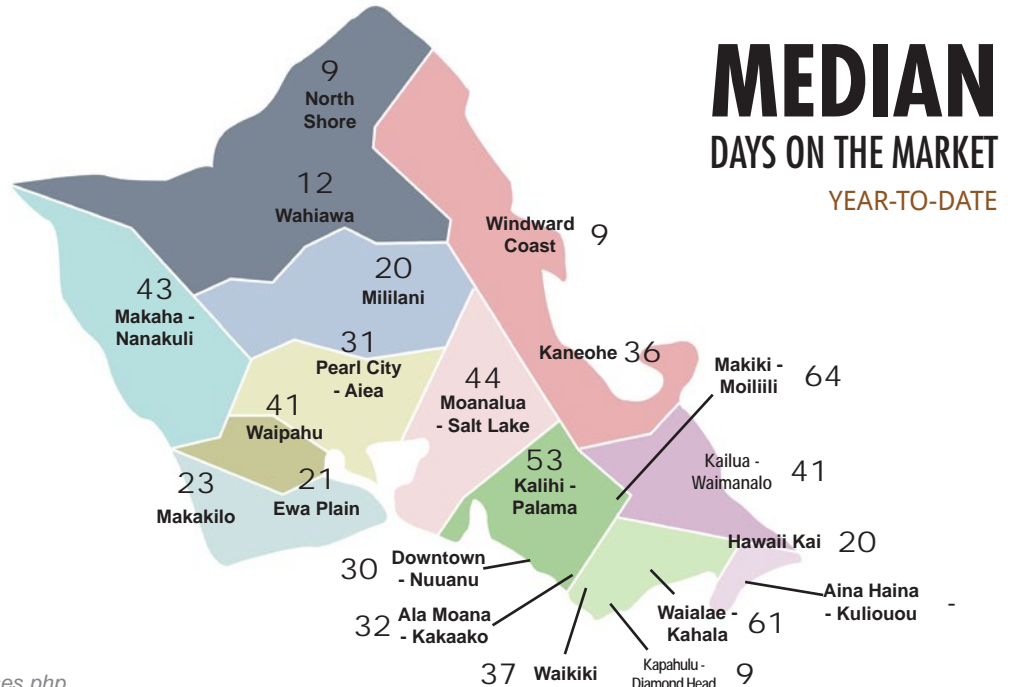
*Source: <https://www.hicentral.com/market-press-releases.php>

CONDOMINIUM
YEAR-TO-DATE

626 CONDOS SOLD 2024	▲	\$510,000 MEDIAN SALES PRICE 2024	▲	34 MEDIAN DAYS ON THE MARKET 2024
600 CONDOS SOLD 2023	4%	\$485,000 MEDIAN SALES PRICE 2023	5%	26 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	58	69	-16%	\$511,500	\$593,750	-14%
Downtown - Nuuanu	47	57	-18%	\$606,000	\$560,000	8%
Ewa Plain	45	51	-12%	\$670,000	\$522,000	28%
Hawaii Kai	20	16	25%	\$724,000	\$774,500	-7%
Kailua - Waimanalo	18	17	6%	\$714,500	\$745,000	-4%
Kalihi - Palama	19	10	90%	\$380,000	\$443,500	-14%
Kaneohe	18	18	0%	\$772,500	\$691,500	12%
Kapahulu - Diamond Head	12	10	20%	\$712,500	\$682,500	4%
Makaha - Nanakuli	14	19	-26%	\$322,500	\$230,000	40%
Makakilo	19	15	27%	\$585,000	\$635,000	-8%
Makiki - Moiliili	66	45	47%	\$412,000	\$382,000	8%
Mililani	36	39	-8%	\$540,000	\$460,000	17%
Moanalua - Salt Lake	23	15	53%	\$429,000	\$440,000	-3%
North Shore	5	5	0%	\$560,000	\$875,000	-36%
Pearl City - Aiea	35	34	3%	\$415,000	\$415,000	0%
Wahiawa	3	2	50%	\$350,000	\$176,633	98%
Waialae - Kahala	7	3	133%	\$585,000	\$580,000	1%
Waikiki	155	154	1%	\$435,000	\$403,750	8%
Waipahu	23	20	15%	\$520,000	\$497,000	5%
Windward Coast	3	1	200%	\$369,900	\$475,000	-22%
SUMMARY	626	600	4%	\$510,000	\$485,000	5%

TOP 10 # OF SALES BY NEIGHBORHOOD			
Condominium	2024	2023	% Change
Waikiki	155	154	1%
Makiki - Moiliili	66	45	47%
Ala Moana - Kakaako	58	69	-16%
Downtown - Nuuanu	47	57	-18%
Ewa Plain	45	51	-12%
Mililani	36	39	-8%
Pearl City - Aiea	35	34	3%
Moanalua - Salt Lake	23	15	53%
Waipahu	23	20	15%
Hawaii Kai	20	16	25%



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

SINGLE FAMILY HOMES

▲ HOME SALES
VS 2023 (323)

363
UP 12%

\$1,055,000
UP 8%

MEDIAN SALES PRICE ▲
VS 2023 (\$980,000)

▼ MEDIAN
DAY ON THE MARKET
VS 2023 (35)

29
DOWN 17%

580
UP 16%

▲ NEW LISTINGS
VS 2023 (501)

▲ % OF ORIGINAL
LISTING PRICE RECEIVED
VS 2023
(96%)

98%
UP 2%

CONDOMINIUM

▲ HOME SALES
VS 2023 (600)

626
UP 4%

\$510,000
UP 5%

MEDIAN SALES PRICE ▲
VS 2023 (\$485,000)

▲ MEDIAN
DAY ON THE MARKET
VS 2023 (26)

34
UP 31%

1,114
UP 13%

▲ NEW LISTINGS
VS 2023 (986)

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

98%
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:

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.

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*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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