

- Residential
- Condominiums
- Vacant Land

\*Source: Realtor Association of Maui. Information deemed reliable, but not guaranteed.

	% OF CLOSINGS	# OF UNITS RECORDED		MEDIAN PRICE			MEDIAN DAYS ON MARKET
HOMES	37%	1,023	▼ -26%	\$1,105,000	▲ 11%	76	
CONDO	54%	1,519	▼ -34%	\$775,000	▲ 19%	64	
LAND	9%	246	▼ -39%	\$650,000	▼ -4%	133	

DISTRICT	2022 VS 2021 YTD NUMBER OF UNITS		2022 VS 2021 YTD TOTAL DOLLAR VOLUME		
	2022	% Change	DISTRICT	2022	% Change
SOUTH	910	-37%	SOUTH	\$1,392,339,731	-31%
WEST	790	-41%	WEST	\$1,155,939,677	-36%
CENTRAL	546	-7%	CENTRAL	\$432,123,392	2%
UPCOUNTRY	232	-31%	UPCOUNTRY	\$304,224,307	-22%
NORTH SHORE	141	-26%	NORTH SHORE	\$264,676,097	-8%
LANAI/MOLOKAI	135	-14%	LANAI/MOLOKAI	\$72,251,300	-14%
EAST	34	-8%	EAST	\$49,273,207	73%
<b>TOTAL</b>	<b>2,788</b>	<b>-32%</b>	<b>TOTAL</b>	<b>\$3,670,827,711</b>	<b>-27%</b>

● % of Closed Sales by Districts through December 31, 2022

● Number of Recorded transactions from January 1, 2022 – December 31, 2022

**RESIDENTIAL**  
YEAR-OVER-YEAR

**1,023**  
TOTAL NUMBER OF SALES  
2022

**1,378**  
TOTAL NUMBER OF SALES  
2021

**-26%**

**\$1,105,000**  
MEDIAN SALES PRICE  
2022

**\$995,000**  
MEDIAN SALES PRICE  
2021

**11%**

**\$1,745,822,510**  
TOTAL DOLLAR VOLUME  
2022

**\$2,374,186,911**  
TOTAL DOLLAR VOLUME  
2021

**-27%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
<b>CENTRAL</b>									
Kahakuloa	-	3	-100%	-	\$1,430,000	-	-	\$3,970,000	-100%
Kahului	129	139	-7%	\$950,000	\$825,000	15%	\$125,417,485	\$116,524,300	8%
Wailuku	205	240	-15%	\$929,000	\$809,300	15%	\$207,100,511	\$207,933,469	0%
<b>EAST</b>									
Hana	10	10	0%	\$2,025,000	\$795,500	155%	\$21,159,999	\$8,764,000	141%
Kaupo	1	-	-	\$2,699,500	-	-	\$2,699,500	-	-
Keanae	3	-	-	\$1,000,000	-	-	\$2,550,000	-	-
Kipahulu	-	1	-100%	-	\$425,000	-	-	\$425,000	-100%
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	87	103	-16%	\$1,420,000	\$1,225,000	16%	\$145,697,100	\$150,004,107	-3%
Sprecks/Paia/Kuau	26	41	-37%	\$1,340,000	\$1,493,000	-10%	\$65,754,998	\$96,700,140	-32%
<b>SOUTH</b>									
Kihei	135	200	-33%	\$1,250,000	\$999,500	25%	\$223,132,218	\$329,579,334	-32%
Maalaea	1	1	0%	\$2,500,000	\$2,475,000	1%	\$2,500,000	\$2,475,000	1%
Maui Meadows	22	38	-42%	\$2,110,000	\$1,662,500	27%	\$56,725,800	\$67,812,500	-16%
Wailea/Makena	33	65	-49%	\$3,500,000	\$3,600,000	-3%	\$247,824,450	\$389,098,217	-36%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	67	93	-28%	\$1,450,000	\$1,250,000	16%	\$122,331,044	\$143,765,275	-15%
Makawao/Olinda/Haliimaile	78	83	-6%	\$900,500	\$860,000	5%	\$85,350,034	\$81,433,104	5%
Pukalani	41	66	-38%	\$1,105,000	\$904,500	22%	\$47,054,507	\$67,924,199	-31%
<b>WEST</b>									
Honokohau	1	-	-	\$792,000	-	-	\$792,000	-	-
Kaanapali	21	54	-61%	\$2,600,000	\$2,393,500	9%	\$59,256,050	\$161,919,166	-63%
Kapalua	14	29	-52%	\$5,250,000	\$4,150,000	27%	\$74,700,000	\$144,197,500	-48%
Lahaina	57	84	-32%	\$1,650,000	\$2,045,000	-19%	\$137,521,565	\$210,590,673	-35%
Napili/Kahana/Honokowai	39	67	-42%	\$1,400,000	\$1,125,000	24%	\$58,151,999	\$114,039,927	-49%
Olowalu	3	4	-25%	\$4,300,000	\$6,225,000	-31%	\$13,775,000	\$21,460,000	-36%
<b>LANAI - MOLOKAI</b>									
Lanai	13	17	-24%	\$720,000	\$700,000	3%	\$15,166,750	\$19,168,000	-21%
Molokai	37	40	-8%	\$644,000	\$587,500	10%	\$31,161,500	\$36,403,000	-14%
<b>MAUI SUMMARY</b>	<b>1,023</b>	<b>1,378</b>	<b>-26%</b>	<b>\$1,105,000</b>	<b>\$995,000</b>	<b>11%</b>	<b>\$1,745,822,510</b>	<b>\$2,374,186,911</b>	<b>-27%</b>

DECEMBER 2022 YTD NUMBER OF SALES

DISTRICT	2022	2021	% Change
CENTRAL	334	382	-13%
SOUTH	191	304	-37%
UPCOUNTRY	186	242	-23%
WEST	135	238	-43%
NORTH SHORE	113	144	-22%
LANAI/MOLOKAI	50	57	-12%
EAST	14	11	27%
<b>TOTAL</b>	<b>1,023</b>	<b>1,378</b>	<b>-26%</b>

DECEMBER 2022 YTD TOTAL DOLLAR VOLUME

DISTRICT	2022	2021	% Change
SOUTH	\$530,182,468	\$788,965,051	-33%
WEST	\$344,196,614	\$652,207,266	-47%
CENTRAL	\$332,517,996	\$328,427,769	1%
UPCOUNTRY	\$254,735,585	\$293,122,578	-13%
NORTH SHORE	\$211,452,098	\$246,704,247	-14%
LANAI/MOLOKAI	\$46,328,250	\$55,571,000	-17%
EAST	\$26,409,499	\$9,189,000	187%
<b>TOTAL</b>	<b>\$1,745,822,510</b>	<b>\$2,374,186,911</b>	<b>-27%</b>

Source: Realtors Association of Maui - www.RAMaui.com

**CONDOMINIUM**  
YEAR-OVER-YEAR

**1,519**  
TOTAL NUMBER OF SALES  
2022  
**2,317**  
TOTAL NUMBER OF SALES  
2021  
**-34%**

**\$775,000**  
MEDIAN SALES PRICE  
2022  
**\$650,000**  
MEDIAN SALES PRICE  
2021  
**19%**

**\$1,652,386,852**  
TOTAL DOLLAR VOLUME  
2022  
**\$2,286,062,429**  
TOTAL DOLLAR VOLUME  
2021  
**-28%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	56	37	51%	\$210,000	\$175,000	20%	\$12,951,100	\$7,554,500	71%
Wailuku	102	131	-22%	\$517,500	\$430,000	20%	\$57,579,676	\$61,298,589	-6%
<b>EAST</b>									
Hana	3	2	50%	\$685,000	\$547,000	25%	\$2,610,000	\$1,094,000	139%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	2	4	-50%	\$635,000	\$602,500	5%	\$1,270,000	\$5,374,000	-76%
<b>SOUTH</b>									
Kihei	529	743	-29%	\$730,000	\$566,000	29%	\$438,178,810	\$485,080,684	-10%
Maalaea	47	64	-27%	\$665,000	\$480,000	39%	\$31,910,744	\$32,376,400	-1%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	130	316	-59%	\$1,757,500	\$1,550,000	13%	\$359,939,459	\$676,280,402	-47%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	1	-	-	\$600,000	-	-	\$600,000	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	1	7	-86%	\$875,000	\$726,000	21%	\$875,000	\$5,653,000	-85%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	148	237	-38%	\$1,412,500	\$995,000	42%	\$247,257,475	\$321,700,298	-23%
Kapalua	64	146	-56%	\$1,450,000	\$1,203,750	21%	\$147,949,500	\$299,368,781	-51%
Lahaina	72	145	-50%	\$830,000	\$580,000	43%	\$88,111,299	\$115,267,045	-24%
Napili/Kahana/Honokowai	316	431	-27%	\$701,000	\$540,000	30%	\$246,536,789	\$258,762,710	-5%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	2	3	-33%	\$2,500,000	\$1,500,000	67%	\$5,000,000	\$6,275,000	-20%
Molokai	46	51	-10%	\$252,500	\$175,000	44%	\$11,617,000	\$9,977,020	16%
<b>MAUI SUMMARY</b>	<b>1,519</b>	<b>2,317</b>	<b>-34%</b>	<b>\$775,000</b>	<b>\$650,000</b>	<b>19%</b>	<b>\$1,652,386,852</b>	<b>\$2,286,062,429</b>	<b>-28%</b>

**DECEMBER 2022 YTD NUMBER OF SALES**

DISTRICT	2022	2021	% Change
SOUTH	706	1,123	-37%
WEST	600	959	-37%
CENTRAL	158	168	-6%
LANAI/MOLOKAI	48	54	-11%
EAST	3	2	50%
NORTH SHORE	2	4	-50%
UPCOUNTRY	2	7	-71%
<b>TOTAL</b>	<b>1,519</b>	<b>2,317</b>	<b>-34%</b>

**DECEMBER 2022 YTD TOTAL DOLLAR VOLUME**

DISTRICT	2022	2021	% Change
SOUTH	\$830,029,013	\$1,193,737,486	-30%
WEST	\$729,855,063	\$995,098,834	-27%
CENTRAL	\$70,530,776	\$68,853,089	2%
LANAI/MOLOKAI	\$16,617,000	\$16,252,020	2%
EAST	\$2,610,000	\$1,094,000	139%
NORTH SHORE	\$1,270,000	\$5,374,000	-76%
UPCOUNTRY	\$1,475,000	\$5,653,000	-74%
<b>TOTAL</b>	<b>\$1,652,386,852</b>	<b>\$2,286,062,429</b>	<b>-28%</b>

Source: Realtors Association of Maui - www.RAMaui.com

**VACANT LAND**  
YEAR-OVER-YEAR

**246**  
TOTAL NUMBER OF SALES  
2022

**402**  
TOTAL NUMBER OF SALES  
2021

**-39%**

**\$650,000**  
MEDIAN SALES PRICE  
2022

**\$675,000**  
MEDIAN SALES PRICE  
2021

**-4%**

**\$272,618,349**  
TOTAL DOLLAR VOLUME  
2022

**\$380,418,996**  
TOTAL DOLLAR VOLUME  
2021

**-28%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
<b>CENTRAL</b>									
Kahakuloa	1	2	-50%	\$800,000	\$395,000	103%	\$800,000	\$790,000	1%
Kahului	2	-	-	\$914,635	-	-	\$1,829,270	-	-
Wailuku	51	38	34%	\$504,000	\$612,500	-18%	\$26,445,350	\$26,283,500	1%
<b>EAST</b>									
Hana	8	20	-60%	\$1,487,329	\$526,250	183%	\$16,362,958	\$16,648,700	-2%
Kaupo	6	2	200%	\$512,500	\$462,500	11%	\$2,995,750	\$925,000	224%
Keanae	2	-	-	\$675,000	-	-	\$725,000	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
-	1	2	-50%	\$170,000	\$324,000	-48%	\$170,000	\$648,000	-74%
<b>NORTH SHORE</b>									
Haiku	24	40	-40%	\$999,000	\$635,000	57%	\$48,268,999	\$33,141,019	46%
Sprecks/Paia/Kuau	2	2	0%	\$1,842,500	\$957,500	92%	\$3,685,000	\$1,915,000	92%
<b>SOUTH</b>									
Kihei	6	4	50%	\$1,350,000	\$661,250	104%	\$18,100,000	\$4,034,500	349%
Maalaea	-	1	-100%	-	\$1,100,000	-	-	\$1,100,000	-100%
Maui Meadows	1	1	0%	\$1,490,000	\$500,000	198%	\$1,490,000	\$500,000	198%
Wailea/Makena	6	15	-60%	\$1,784,125	\$1,665,000	7%	\$12,538,250	\$43,595,000	-71%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	24	51	-53%	\$759,500	\$900,000	-16%	\$30,810,000	\$55,774,320	-45%
Makawao/Olinda/Haliimaile	13	28	-54%	\$777,000	\$505,000	54%	\$13,524,222	\$31,438,934	-57%
Pukalani	7	8	-13%	\$549,000	\$432,500	27%	\$3,679,500	\$3,727,000	-1%
<b>WEST</b>									
Honokohau	1	-	-	\$408,000	-	-	\$408,000	-	-
Kaanapali	21	53	-60%	\$840,000	\$550,000	53%	\$32,187,500	\$35,960,007	-11%
Kapalua	20	58	-66%	\$1,450,000	\$982,500	48%	\$32,839,500	\$65,265,000	-50%
Lahaina	8	19	-58%	\$870,000	\$1,150,000	-24%	\$7,703,000	\$25,546,000	-70%
-	2	7	-71%	\$2,709,000	\$500,000	442%	\$5,418,000	\$3,186,975	70%
Olowalu	3	5	-40%	\$1,185,000	\$3,600,000	-67%	\$3,332,000	\$18,000,000	-82%
<b>LANAI - MOLOKAI</b>									
Lanai	-	5	-100%	-	\$1,100,000	-	-	\$5,345,000	-100%
Molokai	37	41	-10%	\$229,500	\$135,000	70%	\$9,306,050	\$6,595,041	41%
<b>MAUI SUMMARY</b>	<b>246</b>	<b>402</b>	<b>-39%</b>	<b>\$650,000</b>	<b>\$675,000</b>	<b>-4%</b>	<b>\$272,618,349</b>	<b>\$380,418,996</b>	<b>-28%</b>

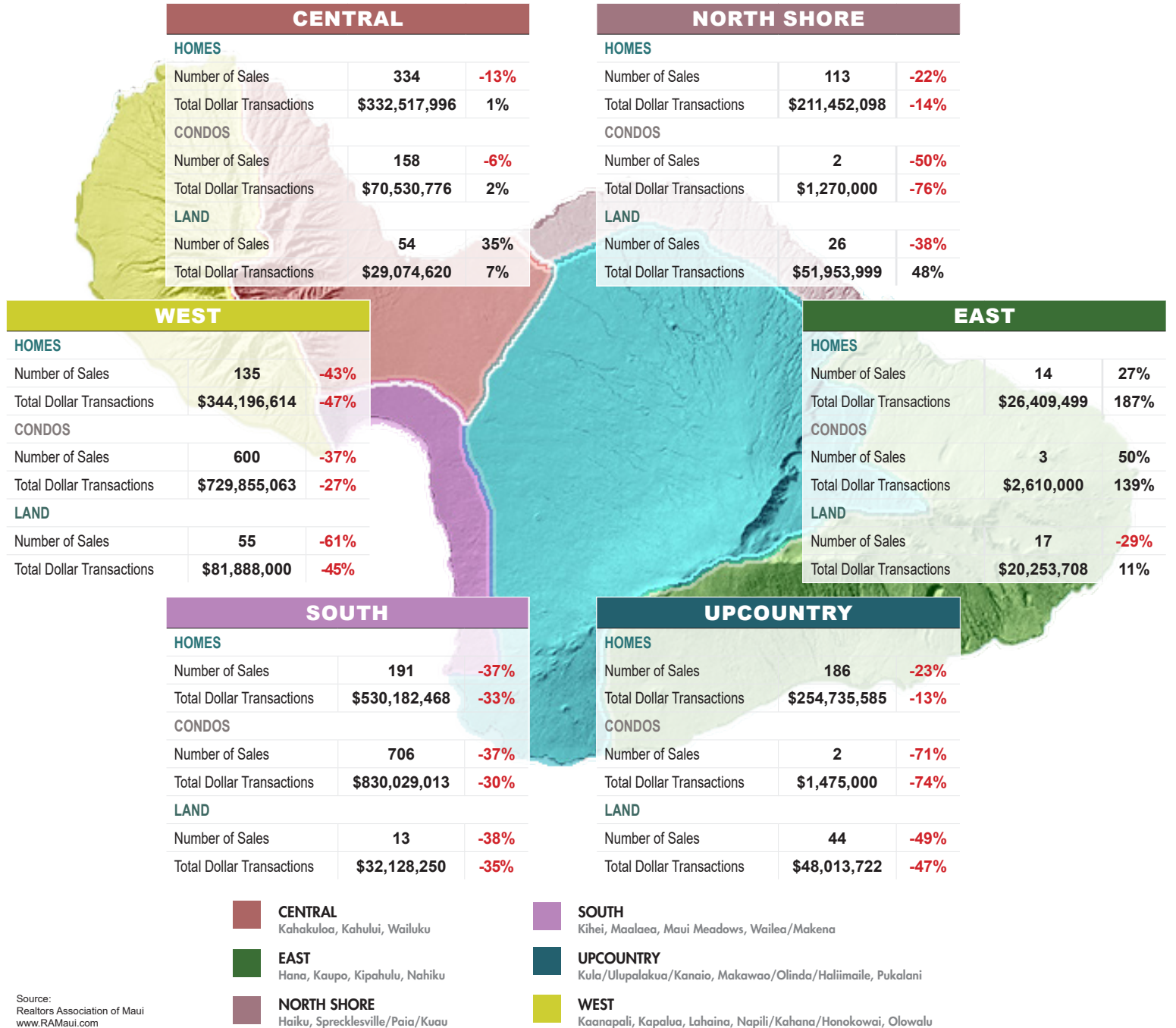
DECEMBER 2022 YTD NUMBER OF SALES

DISTRICT	2022	2021	% Change
WEST	55	142	-61%
CENTRAL	54	40	35%
UPCOUNTRY	44	87	-49%
LANAI/MOLOKAI	37	46	-20%
NORTH SHORE	26	42	-38%
EAST	17	24	-29%
SOUTH	13	21	-38%
<b>TOTAL</b>	<b>246</b>	<b>402</b>	<b>-39%</b>

DECEMBER 2022 YTD TOTAL DOLLAR VOLUME

DISTRICT	2022	2021	% Change
WEST	\$81,888,000	\$147,957,982	-45%
NORTH SHORE	\$51,953,999	\$35,056,019	48%
UPCOUNTRY	\$48,013,722	\$90,940,254	-47%
SOUTH	\$32,128,250	\$49,229,500	-35%
CENTRAL	\$29,074,620	\$27,073,500	7%
EAST	\$20,253,708	\$18,221,700	11%
LANAI/MOLOKAI	\$9,306,050	\$11,940,041	-22%
<b>TOTAL</b>	<b>\$272,618,349</b>	<b>\$380,418,996</b>	<b>-28%</b>

Source: Realtors Association of Maui - www.RAMaui.com

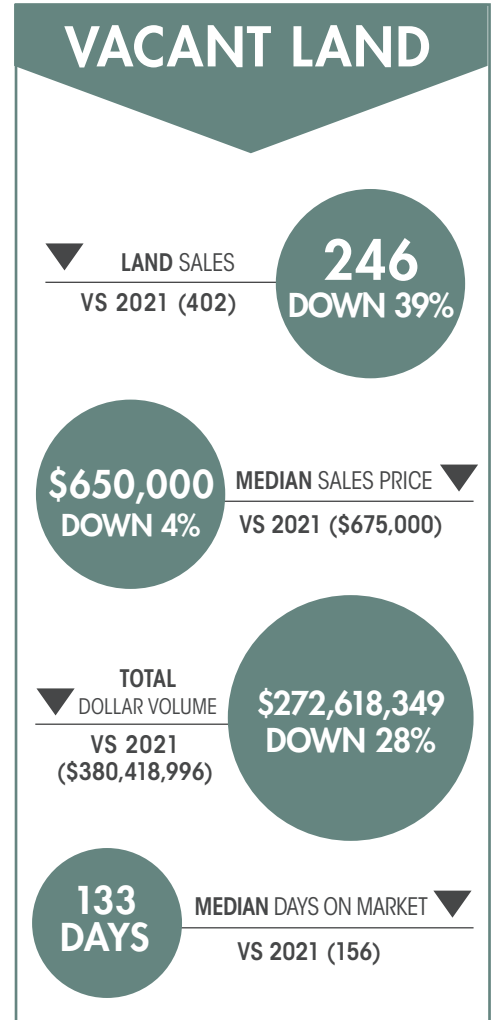
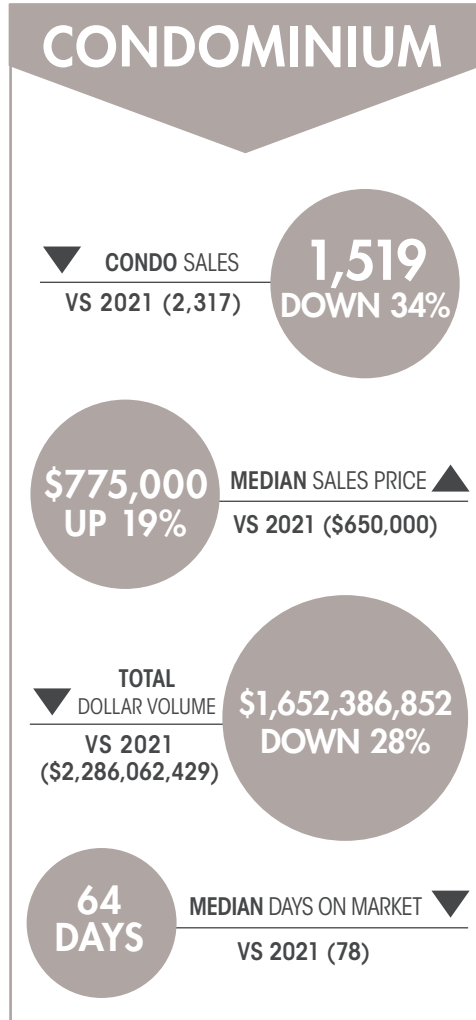
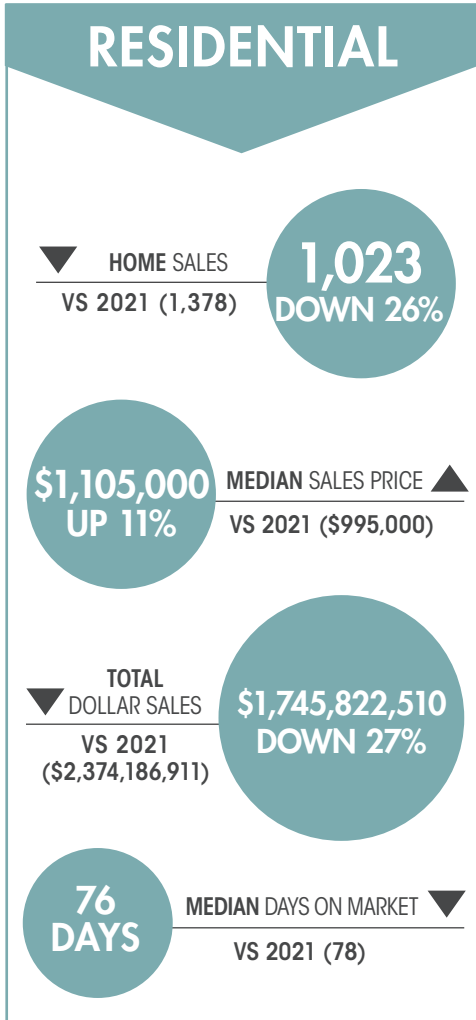


Source:  
Realtors Association of Maui  
www.RAMau.com

RESIDENTIAL TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$247,824,450
Kihei	\$223,132,218
Wailuku	\$207,100,511
Haiku	\$145,697,100
Lahaina	\$137,521,565
Kahului	\$125,417,485
Kula/Ulupalakua/Kanaio	\$122,331,044
Makawao/Olinda/Haliimaile	\$85,350,034
Kapalua	\$74,700,000
Spreckelsville/Paia/Kuau	\$65,754,998

CONDOMINIUM TOP 10 AREAS Total Dollar Volume	
Kihei	\$438,178,810
Wailea/Makena	\$359,939,459
Kaanapali	\$247,257,475
Napili/Kahana/Honokowai	\$246,536,789
Kapalua	\$147,949,500
Lahaina	\$88,111,299
Wailuku	\$57,579,676
Maalaea	\$31,910,744
Kahului	\$12,951,100
Molokai	\$11,617,000

VACANT LAND TOP 10 AREAS Total Dollar Volume	
Haiku	\$48,268,999
Kapalua	\$32,839,500
Kaanapali	\$32,187,500
Kula/Ulupalakua/Kanaio	\$30,810,000
Wailuku	\$26,445,350
Kihei	\$18,100,000
Hana	\$16,362,958
Makawao/Olinda/Haliimaile	\$13,524,222
Wailea/Makena	\$12,538,250
Molokai	\$9,306,050



Source: Realtors Association of Maui – www.RAMaui.com

## State of Hawaii Conveyance Tax Law

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, for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowner's 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

## 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.

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.

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](https://www.hawaiipropertytax.com/tax_rates.html)

CENTRAL 808-893-0556  
UPCOUNTRY 808-573-0110  
WEST MAUI 808-661-4960  
SOUTH MAUI 808-891-2404

[www.FidelityHawaii.com](http://www.FidelityHawaii.com)

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:**

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- 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>

**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:**

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- 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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